

Order of the Kittitas County
Board of Equalization

Property Owner: Waldon Remick
Parcel Number(s): 914533
Assessment Year: 2021 Petition Number: BE-210007
Date(s) of Hearing: 9-23-21

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>98,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>374,160</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>472,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>98,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>374,160</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>472,300</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A hearing was held September 23rd, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Joel Ihrke, and Appellant Marie Bardwell.

Appellant Marie Bardwell stated that there is flooding on the property that comes from the north and south from inattentive farm purposes. The land is grazing land, so there is no way to divide or put any other structure on the parcel. The neighboring property, irrigation in the spring, they do not pull the stuff out of the ditch, they turn on the water and let it run. The subject has curtain drains and has tried to prevent flooding. The water comes from the road and the drainage ditch. Flooded within 3 hours. Has flooded 4 times since 2006. The water levels remain high even with drains in the back out of the home. Neighbors flood irrigate and they are impacted by them blowing out the pipes. The floods got worse after the neighbor's pipes changed.


Appraiser Joel Ihrke stated that the subject has a full basement with garage under it, no living space listed on the lower level impacted by the floods. There is one outbuilding on the parcel. The subject is in the Badger Pocket area, this is the sales study area. He reviewed comparable sales, the subject home is 2,700 sq/ft, comparables are all within the same size. He used sales #11-15 for the best comparable sales, compared the gross living area, the subject is assessed at \$172 per sq/ft. Under assessed in land value compared to the area. He recognized that flooding is an issue but is not uncommon for houses in this area during irrigation season. There has not been evidence of a market decrease due to flooding. The home seems to be designed for flood impacts. There is a -10% adjustment on land value for wetlands.

Jessica Hutchinson asked if they had contacted the farmer with the issue, yes they have contact now and have been in a better relationship.

The Board of Equalization acknowledges that the property experiences periodic flooding from the neighboring property's irrigation practices. However, the Assessor has already made an adjustment to the base value of the land for being in a wetland area, and the owner has been able to mitigate the damage with the neighbors to avoid the situation in the future. The Board voted 3-0 to sustain the value.

Dated this 1ST day of October, (year) 2021


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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