

Order of the Kittitas County
Board of Equalization

Property Owner: Patrick McKeown
Parcel Number(s): 10271
Assessment Year: 2021 Petition Number: BE-210010
Date(s) of Hearing: 9-28-21

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>48,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,120</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>63,420</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,120</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>63,420</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 28, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellants Pat and Cristy McKeown.

Appellants Pat and Cristy McKeown stated that there is a surface well, no septic. The parcel is on an old riverbed. The property was inherited, the previous owner was told that he could not place septic on this parcel due to the river bed. They spoke with the assessor's office about the septic limitations and were told that other properties in their area had septic. They went to look at the records for said septic systems and public health did not have a record of the systems. This parcel has uneven and difficult topography. There is no access to the east side of the property. The shed is not fully enclosed, constructed with used materials, dirt floor, not used for anything but temporary storage. There are unusable portions of the parcel due to topography and the old riverbed.

Jessica Hutchinson asked if they had attempted to place septic on the parcel? Her father has, and public health said no. There is no record of the denial because Public Health does not store records of past denials, just permits that were granted.

Appraiser Kyle Norton stated that the appellants own adjoining parcels to the north, where their home is located. Neighboring parcels have septic systems though. He tried to look at the records for the septic system but was told there were no records for this parcel. They did not have any restrictions noted in Public Health. There is a -10% adjustment on the land due to location and proximity to the highway. There is also a -20% adjustment for topography. The out-buildings listed, the shed is a roof-cover, not valuing any walls on the structure. There is an irrigation well that was not on the record before, but after inspection, it was found and added to the record.

Jessica Hutchinson asked about the value difference from an irrigation well to a well that has potable water? Potable water wells are valued at \$19,400 and irrigation wells are \$7,500.

Mr. Norton said that the topography on the subject parcel is comparable to the parcel to the north, which has the appellant's homesite on it. There was a sale on a parcel to the south, but it was not used in the study since it was not a market sale. He reviewed the other listed comparable sales. Comparables were picked because of topography. The comparable sales supported the assessed value. The Assessor's


Office would take a rejection letter for the septic into consideration, there is no record at this point.

The appellants stated that the septic on their neighboring parcel has restrictions due to the terrain, not comparable to other septic systems. Their septic is allowed for recreation only. The terrain is very different. The appellants are not going to bring water to the property as of now.

The Board of Equalization acknowledges that the subject property has issues with access and topography, however, the Assessor has already adequately accounted for the issues with downward adjustments. The Board has determined that the evidence from the appellant is not sufficient to overcome the Assessed Value. The Board voted 3-0 to sustain the value.

Dated this 14th 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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