

**Order of the     Kittitas     County**  
**Board of Equalization**

Property Owner:     Cindy McMeans      
Parcel Number(s):     958175      
Assessment Year:     2021     Petition Number:     BE-210021      
Date(s) of Hearing:     10-6-21    

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>    166,580    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    166,580    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    114,670    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    114,670    </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 October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Cindy McMeans and Observer Lisa Lawrence.

The Appellant Cindy McMeans stated that she disputes the comparables sent from the assessor's office. This is ag-20. She can only sell 20 acres. The list of comparable sales, 51, 24.7 acres, but this is 3 individual parcels, which makes this sale not comparable. Sale 23, 27 individual parcel numbers. Water availability of the comparables, some sales are in the green zone. This parcel should be assessed at 130,730.

Appraiser Kyle Norton said the parcel is 41.7 acres, mostly pasture land 6 acres of rangeland. More comparable to all pasture land sales, less rangeland than parcels to the north. This is conservatively valued for pasture land.

The Board recognizes that the subject property is landlocked behind other parcels, which presents a detriment to the market value without a recorded easement. The Board used the comparable sale on Sun East Road as a guide to value the property at \$2750/acre. The Board voted 3-0 to reduce the value of the property to \$114,670.

Dated this     14<sup>th</sup>     day of     October    , (year)     2021    

  
\_\_\_\_\_  
Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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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