

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

Property Owner: Cindy McMeans
 Parcel Number(s): 958176
 Assessment Year: 2021 Petition Number: BE-210022
 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> 173,550 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 173,550 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 173,550 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 173,550 </u>

This decision is based on our finding that:

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

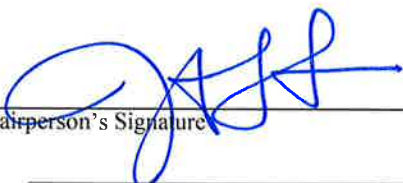
A hearing was held October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Cindy McMeans and Observer Lisa Lawrence.

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 \$124,773.

Appraiser Kyle Norton stated that this parcel is just short of 40 acres, mostly pasture land, with no rangeland included in the valuation. \$4361 per acre, the value could double and would be consistent with sales. Conservative value for pasture land.

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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REV 64 0058 (5/25/2017)