

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

Property Owner:   Karen Johnson    
Parcel Number(s):   841133    
Assessment Year:   2021   Petition Number:   BE-210048    
Date(s) of Hearing:   9-29-21  

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>          127,400          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          220,130          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          347,530          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          127,400          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          220,130          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          347,530          </u>

This decision is based on our finding that:

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

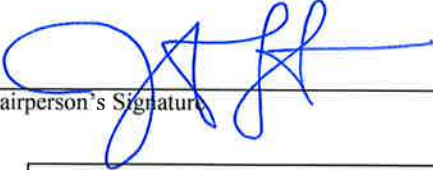
A hearing was held September 29, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Joel Ihrke and the Appellant Karen Johnson.


Appellant Karen Johnson stated this property is located off of Hannah Rd, south of Bender Rd. She was looking for a 2-acre farm parcel to start a small orchard in 2006. The home was in bad condition when she purchased it and she started to make repairs and clean up the property. In 2015 major floods started, the parcel floods from late May to mid-July. She has worked with Arden Thomas, Kittitas County Water Resource Manager, and FEMA on the flood issues. The whole lower level of the home was flooding and the water was surging in from all sides. The floods all relate to the Blackhorse development. The lower level had standing water for a long time, she had to hire a company to pump the water out. She ended up having to use multiple agencies to dry out the home. All bills are being directed to the Blackhorse development. It flooded again shortly after getting it all dried out. Emergency adjusters were called to the parcel for the flooding. Out of pocket expenses have totaled more than \$8,000, not including mold or mildew abatement. Timing of the floods and what happened with the Blackhorse development, was predicted by project analysts and it happened, there were maps of the flood zone, her home was in the flood zone.

Appraiser Joel Ihrke did a sales analyst for this area. There was concern from the appellant that the appraisal did not take into account the flooding. The comparable sales are recent sales in the neighborhood and the development has been there since 2015. The appraiser did not have a chance to look at the late evidence submitted to see if it changes his position. He reserved the right to amend pieces of the argument based on the late evidence. His Exhibit 1 page 8 shows an aerial of the area, including the development. Comparable sales were chosen based on location more than any other comparison due to the chief complaint of the flooding. All of the sales were in affected areas. In comparison, the subject land value is low. The value based on the sales in the area is low. Appraiser Ihrke asked the appellant about the renters she had in the property now. She said that the renters are a family who was looking to buy the property but ended up renting it from her. He asked her what was the sale agreement for? She had realtors that came up with a price of around \$500,000 for the parcel. She put it on Craigslist and got multiple offers. She and the renters came to an agreement for \$545,000 right before the flood. The party came out after the most recent flood and didn't change their mind, so they now rent the property. Mr. Ihrke stated that their office was not able to make an adjustment for the flooding because the development is not determined to be a permanent issue, it is still under investigation.

The Board acknowledges the property has an issue with periodic flooding. However, the testimony from the appellant that she had entered into an agreement to sell the property for much more than the assessed value, even after disclosing the issue to potential buyers, is sufficient for the Board to sustain the Assessed value. Comparable sales in the affected area provided by the Assessor's office support the current assessed value. The Board voted 2-0 to uphold the value. Vice Chair Shaw was present for the hearing but not for the deliberation meeting for this parcel.

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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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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