

Order of the Kittitas County
Board of Equalization

Property Owner: Douglas Calvisky
Parcel Number(s): 957239
Assessment Year: 2022 Petition Number: BE-220094
Date(s) of Hearing: 9/28/22

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>114,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>114,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>50,572</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>50,572</u>

This decision is based on our finding that:

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

A hearing was held on September 28, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and the Appellant was not present.


Mr. Jones stated that the assessed value on land is 114,000 for 3 acres with no improvements. It is on Nelson Siding Road. The petitioner indicated he cannot put a well on the property, and Mr. Jones confirmed that it is in a red zone. The base value is \$170,000 and a market adjustment of \$56,000 for the redzone. Exhibit 3 shows 2 redzone sales, the first one is 1.34 acres and the sales to valued ratio was 14.4%, the second on exhibit 4 has the ratio of 38.9%. The first comparable does have a sleeping cabin on it. There is nothing that sold in the price range that the appellant listed.

Jessica Hutchinson asked about the comparable sale 2, does it have a long driveway or odd access, it looks like the assessed value is quite a bit lower than the subject property. and how come you would not use the same price per acre as the comparable sales listed? Mr. Jones stated that there are cost breaks at 0.14 acre, the second is .5, and anything above an acre.

The board has determined that the assessed value be reduced to \$50,572. The property is in the red zone and is not able to obtain a water certificate for a well to be installed. The board used the comparable sale of parcel 136334 at \$162,000 for 9.61 acres. This gives a value of \$16,857/acre. The board voted 2-1.

Dated this 2nd day of November, (year) 2022


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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