

Order of the Kittitas County

Board of Equalization

Property Owner: Russ E Belsaas
Parcel Number(s): 898233
Assessment Year: 2022 Petition Number: BE-220102
Date(s) of Hearing: 09/15/2022

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> 136,200 </u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 136,200 </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u> 108,960 </u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 108,960 </u> |

This decision is based on our finding that:

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

Hearing held September 15, 2022. Those present: Chair Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Brad Melanson, Appellant Russ Belsaas, and Colleen Anderson.

The appellant, Russ Belsaas, stated the main reason for appealing is the new overlays and setback of the Creek. There are provided copies of the new wetland maps. He stated the comparable properties used by the Assessor were superior to his parcel. The 3 comparable properties are all 3-acre parcels, they have irrigation rights, and do not have the wetland determination zone on them. 2 of the comparable have a shared well and/or a mitigated water right. Most of the subject property is in a wetland determination zone/ flood zone, and it appears that the property is unbuildable at this time. They would need to hire a wetland expert for approximately \$2,000 - \$2,500 to determine if the property is buildable. Leading them to believe that the property was over assessed. The appellant also mentioned that there is a setback on the other side of the property for the road that goes through subject property.

Jessica Hutchinson asked if the driveway was part of right away also, yes, it goes down to service 2 other homes. Jessica asked if the subject property is connected to property they also own? Yes, it is the property next to their home. Jessica asked how big the subject property is, 1.46 acres. Jessica asked if they have looked into making the property a "must be sold with" or combining the subject property with the other neighboring property they own, No, they have no reason to do that.

Ann Shaw asked if the subject property could it be sold independently, or would it not have access if it was to be sold independently? There is access there, but you can't raise anything on it.

Brad Melanson, Appraiser, stated and apologized that his Exhibit 1 was the incorrect map. In regard to the sales that were used to justify the land value, the sales weren't true direct comparables, they were parcels impacted by the same wetlands /flood map. In regard to the map, Exhibit 5 item 2, the map is approximate and is only a guide. They do not provide definite or conclusion of a wetland. It was put on the maps as a heads-up for future development, it is also the worst case scenario for flooding with a 250 foot buffer. So as of right now there is nothing to indicate that the subject property is not buildable, you would have to talk to the building department to see if you would need to have a study done, then the study would let the Assessor's office know if they needed to make an adjustment. Brad then went over the sales report that states they are at 94% of the sale prices, and just 85% of the sale price for the just land sales. He understands that they are larger

properties than the subject property, but it still shows that the model is working correctly. Brad also mentioned that if you did combine the subject property with the neighboring property which the appellants house is on, it would decrease their value because they would only have 1 home site, because now it is seen as a developable site.

Ann Shaw asked for clarification in if the land right now is considered wetland now? Brad stated that not completely, the map shows that there are wetlands there based on a study, so it shows what could be effected, not what is effected, you would still need to do a study. Until the land sells, or the study is done, there is no way to determine if an adjustment needs to be made. If the new wetland map does affect sales in the area, that will come to light in the sales that happen in 2022.

Josh Cox asked if Brad had the break-down price for the home site. No, it is all dependent on where they are in the county.

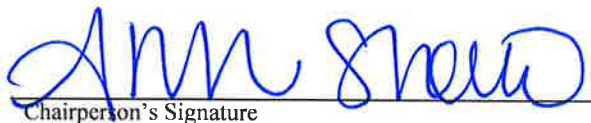
Jessica Hutchinson asked what the setback is for the driveway right of way, 30 feet.

Ann Shaw asked about the price per acre on the comparable land sales, they are double the size of the subject property, correct? Yes, since the small section is the home site with most value, since appellant has just a home site, it is going to cost more, the comparables are larger land, so the price per acre seems smaller.

Jessica Hutchinson asked about the 3 comparable properties that the appraiser submitted, they all seem to have improvement values, do you know what those were given for, like a well or small structure? They do have improvement values attached to them, and they could be for various things like wells or septic.

The board has voted to reduce the value to \$108,960. The subject parcel as it currently sits reflects that it is in a wetland. There is essentially not a buildable location on the piece of land until a wetland study has been completed. The Board voted 2-1 to reduce the value.

Dated this 5th day of October, (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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