

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

Property Owner:   Darrick Warrington    
Parcel Number(s):   540334    
Assessment Year:   2022   Petition Number:   BE-220103    
Date(s) of Hearing:   09/30/2022  

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>          202,800          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          202,800          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          78,980          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          78,980          </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 30, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and Appellant Darrick Warrington.

The appellant stated that the property is land locked, with no egress or regress, he must get permission each time to use the property. There is no power, no water, and no sewer, and no lake access. The overflow from the stream goes through the property especially in winter when the beavers dam it up. The appellant went through his submitted comparable properties. He referenced exhibit 3 page 9 of the assessor's packet, comparable properties, they are all accessible pieces of property that are inferior to his property. The subject property used to have an easement though the neighboring property, which was his aunts, after she lost it, the new owners did not allow easement anymore. You can't develop the property if you don't have access to it.

The appraiser stated that the one comparable the appellant submitted was a non-market transaction, so wasn't used in the sales study. The other sale the appellant submitted was in Pine Lock Sun, which is a way away from the subject area, so it wasn't used in the sales study. He went over his comparable in Elk Meadows, which is like the subject property. The appraiser asked how the RV got on the property, it was placed there years ago, and it is no longer on the property. The appraiser went over his submitted sales 5, 41, 46, and 53. The appellant stated that the comparable from the assessor all have access to them.

The board has determined that the value be reduced to \$78,980. The access issues for this parcel are debilitating to the value and use of the property. The board voted 3-0.

Dated this   11   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](http://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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