Order of the Kittitas County
Board of Equalization

Property Owner: Beverly Allenbaugh
Parcel Number(s): 766033
Assessment Year: 2022 Petition Number: BE-220121
Date(s) of Hearing: 9/21/2022

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

☒ Land	$	105,240
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	105,240

BOE True and Fair Value Determination

☒ Land	$	105,240
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	105,240

This decision is based on our finding that:
The issue before the Board is the assessed value of land/improvements

A hearing was held on September 21, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Chad Larson, Appellants Beverly Allenbaugh and Son/Representative/Contractor Terry Clarke.

Petitions BE-220120, BE-0121, BE-220122, and BE-220123 here all heard together.

Terry Clarke stated that the parcel 721236 (BE-220120), was purchased so no one would build behind the primary residence. Where it comes off Howard Road, there is no way to get access to the parcel, it is very steep. When the land was divided up it was possible back then, but not with new road standards.

Jessica Hutchinson asked for clarification of where the parcel 721236 is. It parallels the existing driveway and goes straight up a hill.

The Appellants stated that you can get variances from the Fire Marshal for short distances, but this isn't a short distance. It was originally 68 acres, and it was divided into 3, 20-acre parcels and this is what was left. You would have to do lot line adjustments to keep the parcel whole. When it was divided up it was doable back them.

Jessica Hutchinson asked if it is steep right off the road? That lot is behind the appellants home parcel, if you stayed within the lot, you can't access. You can access it, but not off the access made for the lot. It is steep right off Howard Road, and it goes up off a bench.

Josh Cox asked if the steepness goes to where the building is? No, the lot is behind the buildings, but yes it runs steep all the way on the easterly side.

Jessica asked if the parcels are in a "must be sold with" agreement? No. It is a lot all on its own.

The appellants discussed the 3 lots off Highway 97 (BE-220121, BE220122, and BE-220123). The appellants stated that the problem with those 3 parcels is that utilities are a long way away. They would need to put in 11 power poles, do a lot line adjustment for wetlands, a wetlands mitigation, and they would have to get 2 driveways off 97 from the DOT. They have agriculture access at different times, and it is

very different then residential access. The DOT will only allow 1 driveway per their standards. The parcels also need to have irrigation. Mr. Clarke stated that as a contractor by the time they did the PUD and got power and phone and access permits, they are looking at close to $80,000-$90,000 per lot. Under Cascade Irrigation District, the parcels must have water to each lot, which is a lot of piping. The lots currently are not feasible, they don't want to give them up, but the cost to develop is very high, and with that steep of a hill, and the currently location off the highway, its not a desirable project to take on.

Mr. Larson stated the one with the hill (BE-220120), the hill was taken into consideration and there is a topographical adjustment for that already. 3 of the parcels are in current use, the assessor's office takes out 1 acre and must value it as residential. For this parcel, 4 acres is at $10,000 per acre, the additional 1.82 is at $4,000 per acre. That is taken into consideration through the current use program. Mr. Larson took into consideration the steep hill and the appellant came into the office where the Appraiser and Appellants talked back in May or June about the DOT issues and asked for documentation from the landowner because he doesn't feel like it is his job to go out of his way to look at the standards, so Mr. Larson asked for documents that were never provided to him. Mr. Larson stated that he must go off documentation and not just what someone tells him. Mr. Larson stated that parcel 659433 (BE-220123) off Highway 97 is 3.88 acres and is in a triangle shape, that was simply ran as additional acreage with the parcel next to it, but the appellant didn't appeal the parcel next to it, which the appellant also owns. The parcel they are appealing is a straight $4,000 per acre parcel. That is based off it being unbuildable, there is a creek running through the middle of it and looked impossible to build on, the lowest the assessor's office can go is $4,000 per acre. BE-220121 also has 1 acre taken out and 4 acres valued at $10,000 per acre and the rest at $4,000 per acre with the current use program. Mr. Larson was told there is no access off Highway 97 but doesn't understand why there couldn't be access off Howard Road, as the appellant has access to her house off Howard Road. BE-220122 is not in the current use program right now, so they assessor's office must go off residential sales. Sales in Sundance Lane and Valley Vista Drive area. Which are in more desirable residential area then the subject parcel. The assessment shows a low assessment in the parcel in question because the sales nearest to that area are land alone between 6-8 acres and sold for $145,000 on the low end and up to $189,000. The assessor's office cannot consider what things are selling for right now. Mr. Larson stated that $116,720 for nearly 8 acres is a fair assessed value.

Terry Clarke stated that the comparable residential sales have irrigation, fiber, utilities, roads, and power already making them ready to build. The subject lot have nothing on them.

Chad Larson stated that it is factored into the assessed value. They are all in the same general area and location. Unfortunate those are the best comparable sales as there is not a lot being sold off Highway 97. The state requires us to be 100% of market value.

Ann Shaw asked if any of the parcels have irrigation rights? Some do, BE-220120 has a little KRD, the next off Howard Road and Highway 97 has none, the 3 together along Highway 97 has some but not all. The 3.88 in a floodplain has some irrigation rights.

Terry Clarke also stated that he has been trying to get in contact with DOT to get documentation to the Assessors office, but they have had no luck in contacting them.

The board has determined that the assessed value should be upheld. There was not convincing documentation presented to the board to support a change in value. If there is additional information that can be documented on this parcel regarding accessibility issues, cost of improvements for utilities or other encumbrances, the board encourages the petitioner to present this to the assessor for future valuations. The board voted 3-0.

Dated this 27th day of October, (year) 2022

Ann Shaw
Chairperson's Signature

Emily Smith
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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