

Order of the Kittitas County
Board of Equalization

Property Owner: John Noagi
Parcel Number(s): 410534
Assessment Year: 2022 Petition Number: BE-220176
Date(s) of Hearing: 10/20/2022

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>6,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>6,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,000</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 on October 20, 2022. Those present: Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, Appellant John Noagi, and daughter Elizabeth Noagi.

BE-220176 and BE-220213 were heard together.

The appellants stated that the market listing on average is about \$50,000 per acre. The two lots put together are only .6 acres and are being valued at \$88,000 combined. It says on the assessor's report that there are \$7,000 on improvements, the roof cover collapsed, and it was removed. Additionally, she asked about the data used for the assessment, is it one year of sales data used to value, don't you need more data points? It isn't a great location, you can hear the freeway, but it is on a dirt road.

Ann Shaw asked if they filled for destroyed property for the roof collapse, he had to file a permit and hire someone to remove it.

Jennifer Hoyt asked if there is septic, water, and power available, yes but the electrical pole needs to be replaced.

Mr. Jones stated that they do assess every year, and they visit every property every 6 years. When they come out, they do try to get sales information, the \$7,000 is the septic value. It was visited this year, there was a function adjustment of 100% so there is no value being calculated for the home, roof, or shed, only the septic. There is an adjustment for the creek The other parcel is just being valued as part of the next lot; it's a must-be sold with. Mr. Jones went over his comparable properties. The first acre is the most expensive part of the land as the building site, the more acres you have, the less they are valued per acre.

Mr. Jones asked how they generated their value, they looked at other properties in the area and what they were put on the market for.

The board has determined that the assessor's valuation of this parcel is upheld. The sales in the area support the assessed value. If sales in the current year reflect a drop in value, the new sales data should be reflected in future valuations of the subject property.

Dated this 8 day of December, (year) 2022

Ann Shaw

Emily Sue

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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