

Order of the Kittitas County
Board of Equalization

Property Owner: Ryan and Abigail Espegard

Parcel Number(s): 955979

Assessment Year: 2022

Petition Number: BE-220181

Date(s) of Hearing: 10/19/2022

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>240,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>12,490</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>252,490</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>240,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>12,490</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>252,490</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 19, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Ryan Espegard.

BE-220180 and BE-220181 were heard together.

Mr. Espegard gave a brief background of the two parcels, they are side by side and essentially one lot. One is a 3-acre lot, the other is up a steep slope, and there is a shared well and a shared driveway, no other improvements are on the parcels, these lots here previously bought in 2020 by another person. They were listed together as one sale when the appellant purchased the properties in January 2021. The appellant purchased both parcels for \$310,000, or \$150,000 per lot. The year the parcels were purchased, the combined assessed value was \$229,000. This year the assessed value is nearly double their purchase price. The appellant went over the market study the appraiser submitted, only the land sales in exhibit 2 should be used, and the sales of the subject property itself in 2021.

Jessica Hutchinson asked if the shared well is shared with another property, or his other parcel, it is shared with his other parcel.

Mr. Norton stated that both parcels are 3 acres on Anabelle Drive, they were in revaluation this year and a market study was done for the area. The market report, exhibit 2, shows that the land sales median ratios of 94% shows they are being modeled well. Sale 16 on the land sales has similar adjustments for topography and view, it sold for \$302,000. Mr. Norton went over his other comparable sales in the evidence packet, and parcels 16620, and 11931. There was a giant increase in sales in 2020-2021. Around \$200,000- \$300,000 is average for a 3-acre lot in that area.

Mr. Espegard asked if the comparable sales listed were in the packet given. Sales 16620 and 11931 were in an exhibit that is missing, but all other sales were provided. The appellant asked the Board to not consider the comparable sales the appraiser submitted that were not listed in the evidence packet.

The board has determined that the assessor's valuation be upheld. There was not sufficient sales data provided by the petitioner to support a change in value. The market has drastically increased, and the market supports the assessed value.

Dated this 8 day of December, (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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