

Order of the Kittitas County
Board of Equalization

Property Owner: Kerry Volland
Parcel Number(s): 453334
Assessment Year: 2017 Petition Number: BE-170034
Date(s) of Hearing: 3-27-18

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 type="checkbox"/> Land	\$	<u> 247,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$247,500 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 36,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$36,000 </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 March 27, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Kerry Volland.

The Appellant Kerry Volland said the property had been in the family for quite some time, and that the soil had been contaminated with gas and oil from a previous owner operating a gas station. He said that the property is still in a clean up state and reviewed a document from Department of Ecology which he had provided, and said they are still waiting on the Remedial Investigation to be sent out. Mr. Volland said nothing has changed over the last 6-7 years and he can't use the property for much more than a parking lot until the study is finished and the clean up is completed. He would like to sell the property, but no one will touch it without a letter of idemnification.

Appraiser Dana Glenn said the property was formally Kens Texaco and that he had reduced the value to 0 a few years ago when Mr. Volland came in and discussed the level of contamination with him. He said there is a lot of issues with contamination in the City of Ellensburg and gave examples of properties with cost to cure. He said after the intitial cleanup which was attempted in 2012 he believed the property had advanced some since he had lowered the value to 0. Appraiser Glenn said part of the reason he raised it to market value is to figure out what they will do to mediate this. He said they need concrete rational or information for giving a tax deduction and it doesn't seem like clear information has been produced. He asked about the remedial report. Mr. Volland said it has to go to the DOE for approval and when he gets a copy of the report he can give it to the Assessors, he just doesn't know how long it will take for them to produce the report. There was discussion on cost to cure.

The Board acknowledges that other properties in the same soil contaminate situation as the subject do not have a lower assessed value allowance. However, those properties have current, operating businesses that allow for commercial incomes to continue through the Department of Ecology process. The subject property is essentially stuck for the time being during the DOE process and only low income producing activities can continue. The Board determined that while the property is in limbo of DOE clean up, the value should reflect the fact that the property cannot be sold or built on. The Board determined that the value should be based on a 10% gross rent multiplier rate for a value of \$36,000. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 9th day of April, (year) 2018

Ann Shaw

Chairperson's Signature

Debbie Myers

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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