

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

Property Owner: RCE Leasing LLC c/o Shane Jump
 Parcel Number(s): 22032
 Assessment Year: 2017 Petition Number: BE-170057
 Date(s) of Hearing: 4-26-18

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 checked="" type="checkbox"/> Land	\$	<u>213,990</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$213,990</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Brynna Anderson, Appraisers Dana Glenn & Brad Melanson, and Appellant Shane Jump.

Appellant Shane Jump said this parcel is a yard with a landlocked entrance, there is only one access, and has no sewer, and has a boundary of the railroad, Reecer Creek and Highway 10. He said any site development would be very expensive. For the other parcels in the group he said only the one has road frontage and access.

Appraiser Dana Glenn said these parcels are zoned Industrial, and said the value in this parcel would be for equipment parking for which they would not need sewer or utilities. He reviewed comparable sales of similar properties. There was discussion on models used for appraising and the adjustments made for the differences in the parcels.

The Board determined that the Assessor has adequately accounted for the challenges for this property, and that the property does still have commercial value. The Board of Equalization voted 3-0 to uphold the Assessor's value.

Dated this 4th day of June, (year) 2018


 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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