

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

Property Owner: Thomas Schneider  
Parcel Number(s): 213935  
Assessment Year: 2018 Petition Number: BE-180031  
Date(s) of Hearing: 12-17-18

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>11,140</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$11,140</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.


A hearing was held on December 17, 2018. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Kyle Norton. The Appellant was not present.

The Board of Equalization reviewed petition materials submitted by the Appellant.

Appraiser Kyle Norton said this property is valued as: unbuildable vacant land; no access, sewer or water; and steep land. He reviewed the exhibits, maps and comparable sales they had provided. He said they valued it at about .50 cents a square foot. Chair Jessica Hutchinson asked about the access because it looked like the property bordered the street. Appraiser Norton said the street is all guard railed, so they value as no access.

Although the Appellant brings up access and utility issues with the property, the Assessor's representative provided several sales of properties with similar issues. Jennifer Hoyt moved moved to accept the Assessor's valuation. Reta Hutchinson seconded. Motion carried 3-0. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 29 day of January, (year) 2019

  
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](http://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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REV 64 0058 (5/25/2017)