

Order of the Kittitas County
Board of Equalization

Property Owner: WL Clark Family LLC/BNSF Lessee
Parcel Number(s): 960105
Assessment Year: 2018 Petition Number: BE-180135
Date(s) of Hearing: 12-4-18

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>93,750</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$93,750</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>76,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$76,500</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 4, 2018. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant's representative Kerry Clark. Note: the BOE's decision was tabled until 12-17-18, with one member out injured, resulting in a 2 person vote.

Appellant's representative Kerry Clark said he was representing his mother who is out sick. He said they lease the land from BNSF, and in the lease it stipulates BNSF can cancel the lease at any time. He said their original intent was to lease for one year prior to purchasing; they now have leased for two years; that BNSF required an appraisal prior to the sale; that they had an appraisal done in July of 2017 which valued the property at \$1.00 a sq. ft. and after agreeing to purchase the land for \$1.50 a sq. ft. BNSF said they were not selling any right-of-ways at the time and that they were looking to increase rail traffic. Mr. Clark said there are some restrictions on subletting the RR right of way. He said this property doesn't have power and gas, but the property south of the easement has gas and utilities. There was discussion on water and sewer.

Appraiser Dana Glenn said the property is .86 of an acre and reviewed the photo provided with the location of the property. He said there have been improvements to the property, there is a level gravel base that has been graded, with a retaining wall. He discussed comparable sales in the area and commented that \$2.50 sq ft seemed reasonable for the improved property.

Ann Shaw asked about an easement. Mr. Clark said they currently have no legal access until they own the property. There was discussion on site prep, cost of prep and fill. Mr. Clark was concerned with the lack of access to the property, stating the property can't be legally landlocked, and that state law requires ingress and egress.

The Board determined that the Appellant's assertion that non-legal, difficult access to the subject property has a negative effect on the market value is valid. The Board voted to reduce the value to \$2.04 per square foot, which is the average of the nearest comparable sales, for a value of \$76,500. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

Dated this 18 day of December, (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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