

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

Property Owner: Piro, Robert
 Parcel Number(s): 954113
 Assessment Year: 2019 Petition Number: BE190001
 Date(s) of Hearing: 11/21/19

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> 115,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 0 </u>
<input type="checkbox"/> Minerals	\$	<u> 0 </u>
<input type="checkbox"/> Personal Property	\$	<u> 0 </u>
Total Value	\$	<u> 115,200 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 92,030 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 92,030 </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvement.


A hearing was held on November 21st, 2019. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant Robert Piro.

The Appellant stated the comparable sales; there is only one sale that matches. The property is in the Airport zone 3 and has wetlands. Though subject property has more wetlands on it. Comparables are in city limits, subject is not. Purchased the property in October 2018 in an arms-length transaction, the assessed value is over 50% of purchase price. The property is directly below a common flight route from the airport. The property has no road access, uses the neighbor's access road. There is an easement for the property.

The Appraiser stated this parcel was a tax sale in 2012, sold for \$33,000. In 2018 the property was sold below value. Zoning in Airport zone 3, houses are permitted. Comparables are also in Airport zone 3. Other comparable sales have wetlands on the properties as well.

The Board of Equalization has decided that although there are sales of surrounding properties that support the current assessed value, the subject property is significantly more affected by the wetlands than neighboring properties, with over half of the property affected. The Board reduced the wetland portion of the property to \$7000 per acre and left the remaining acreage at assessed value. The Board voted 3-0 to change the assessed value to \$92,030.

Dated this 5 day of December , (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 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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