

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

Property Owner:   Ragland, Frank    
Parcel Number(s):   329133    
Assessment Year:   2019   Petition Number:   Be-190110    
Date(s) of Hearing:   1-7-2020  

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>          84,040          </u>         |
| <input type="checkbox"/> Improvements      | \$ | <u>                                  </u> |
| <input type="checkbox"/> Minerals          | \$ | <u>                                  </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>                                  </u> |
| Total Value                                | \$ | <u>          84,040          </u>         |

**BOE True and Fair Value Determination**

|  |    |   |
|--|----|---|
| <input checked="" type="checkbox"/> Land   | \$ | <u>          84,040          </u>         |
| <input type="checkbox"/> Improvements      | \$ | <u>                                  </u> |
| <input type="checkbox"/> Minerals          | \$ | <u>                                  </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>                                  </u> |
| Total Value                                | \$ | <u>          84,040          </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 January 7th, 2020. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, and Appraiser Anthony Clayton. No one present for the Appellant.

Appraiser, Anthony Clayton stated there was no additional information provided for these parcels by the Appellant. All parcels are in Current Use. When the Appraiser spoke with the Appellant, the Appellant stated there were no roads to these parcels. Appraiser states that all parcels have access adjustments. Appellant stated that since the parcels do not have access the value should not increase. Appraiser explained that since it is tied to the market, as market values increase, so do property values, not tied to parcel access.

The Board of Equalization determines that the Assessor's Office has adequately accounted for access issues. The Board voted 3-0 to uphold the value absent any comparable sales from the appellant.

Dated this   15   day of   January  , (year)   2020  

  
\_\_\_\_\_  
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)