

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

Property Owner: Granite Creek Ranches LLC  
Parcel Number(s): 949841  
Assessment Year: 2019 Petition Number: Be-190133  
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>69,850</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,850</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>69,850</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,850</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 Appellant.

Appraiser, Anthony Clayton states the Appellant did not appeal all properties in the area. Some subject parcels are under the powerlines and have unique shapes to compensate for powerline setbacks. Appraiser states the Appellant wrote water, on his petition as an issue for the parcels, but there are water mitigation certificates from 2019, so water rights are available for the parcels. Parcels bordering Forest Service land usually sell for more. Points to Appellant's appraisal, the Appraiser did not consider that this was more than one parcel, was appraised as one whole lot, then found comparative sales and divided up the acreage after. Access was considered, but the Appraiser provided comparable sales have similar access issues.

The Board of Equalization has decided that unfortunately the appraisal provided by the Appellant does not accurately take into consideration the true nature of the parcels and their unique attributes. The Assessor's Office provided ample comparable sales to support the values. The Board voted 3-0 to uphold the values.

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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**Distribution:** • Assessor • Petitioner • BOE File

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