

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

Property Owner: Vantage Point Orchards LLC  
Parcel Number(s): 142933  
Assessment Year: 2019 Petition Number: BE 190161  
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>201,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>526,890</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>728,030</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>160,912</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>526,890</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>687,802</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 November 21<sup>st</sup>, 2019. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant Joyce Palelek.

Appellant Joyce Palelek, stated fire damages from summer 2018 were overlooked in her assessment. Central nursery estimated damages at 171,067.76 the out of pocket costs were 36,000 and they are still having on-going problems relating to the fire. Lost all the landscaping and irrigation due to fire. No property damage to the home or to the orchard, just to the outside property. Mature trees that were used for privacy and wind-blocking burned. The Appellant had not filed a destroyed property form.

Appraiser Anthony Clayton stated based on value of property as is, value of trees is incomparable. The subject property is 17 acres that is fully buildable in Vantage. He stated since there was no destroyed property form filed there was no adjustments made for this fire.

The Board asked what, if any, previous adjustments had been made in the County for fire damage.

Anthony explained the adjustment done for the Taylor Bridge Fire, County wide adjustment for that, 20% off land. Anthony explained that it was adjusted because the Taylor Bridge fire burned timber land.

The Board recommended the appellant to file a destroyed property form with the Assessor's Office.

In consideration of the loss of extensive landscaping and scarred land due to a fire in July 2018, the Board deemed a reduction in value to the land value by 20% is warranted. The Board voted to reduce the value of the land to 160,912 for a total of 687,802.

Dated this 5 day of December, (year) 2019

  
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**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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