

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

Property Owner: Archie Beddingfield  
Parcel Number(s): 390834  
Assessment Year: 2020 Petition Number: BE-200020  
Date(s) of Hearing: 1-13-21

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>120,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>106,690</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>226,740</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>120,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>85,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>205,050</u>

This decision is based on our finding that:

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

A virtual hearing was held January 13<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk, Taylor Crouch, Appraiser Chad Larson, and Appellant Archie Beddingfield.

Last year the Appellant stated he appealed this parcel and the BOE lowered the land value, this year it is up way past what was agreed upon. He stated the only improvements to the cabin in the past 30 years has been paint. There is no plumbing, electric, or heat, only a wood stove. The floors have sunk a few inches due to the foundation sinking. He has had to take out paneling, because of ants and tried to exterminate them. The outside deck is rotting with lots of holes due to rot. He replaced the upper smaller deck, due to rot. He stated he could rebuild a new cabin in it's spot for around \$20,000. There is no access during winter, unless by snowmobile, and 4-wheel drive is needed year round. This property was used as a hunting cabin when he purchased it. There is no recreation value anymore, because of the 2 easements on the property for Suncadia. He has lost access to recreation. This means the land is no longer of value, the value has been lost. He states there is no longer a view, because trees have overgrown on the property, there is one view of a mountain. Only about 1/3 of the property is buildable, the rest is a steep hillside.


Appraiser Chad Larson stated that with maintenance concerns, their office is willing to go out to look at the property to see what is wrong with the structures. He stated that they are tied to market values and that deferred maintenance would be fixed before a property was sold, so it is factored into the quality/condition of the property. This property has a lower than normal quality/condition. Mr. Larson stated the appellant provided 2 sales, neither are comparable. Mr. Larson supplied vacant land sales and all were under the assessed value. One sale with improvements was under as well. States that construction value Mr. Beddingfield discussed earlier is different from current market value.

Jessica Hutchinson asked if there were any adjustments on the parcel? Chad Larson says that there is a +4% adjustment for view. No adjustment for terrain or lack of utilities.

The Board of Equalization has determined that the improvement value be reduced to \$85,000 and the land value be upheld. This brings the parcel to a total value of \$205,050. The Board reduced the value of the cabin based on the condition, lack of electricity, and accessibility. The Board voted 3-0 to overrule the Assessor's value.

Dated this 4<sup>th</sup> day of February, (year) 2021

  
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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