

Order of the Kittitas County
Board of Equalization

Property Owner: Gary Beard
Parcel Number(s): 358035
Assessment Year: 2020 Petition Number: BE-200029
Date(s) of Hearing: 1-19-21

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> 54,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 54,000 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 54,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 54,000 </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 19th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Josh Cox, Clerk, Taylor Crouch, and Appraiser Dana Glenn. The Appellant was not present.

Dana Glenn stated this subject is a vacant lot right across the ski resort. This area was not developed with roads or a water system, but it has a sewer system connection for 2 hook ups. This adds benefit compared to other lots which won't have sewer access. Exhibit 2 established comparable sales. Sales are next to I-90 with more primitive roads. Subject is in a superior location than the comparables. The subject was purchased for 37,500 7 years ago and Mr. Glenn asks the value to be sustained.

The Board of Equalization voted 3-0 to uphold the Assessor's value. The subject property's desirable location to the ski lodge and the selling prices of properties near the subject property support the Assessor's value.

Dated this 9th day of February , (year) 2021

 Jessica Hutchinson
Chairperson's Signature

 Taylor Crouch
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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REV 64 0058 (5/25/2017)