

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

Property Owner:           Gerald Waterman            
Parcel Number(s):           642233            
Assessment Year:           2020           Petition Number:           BE-200075            
Date(s) of Hearing:           2-18-21          

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>          289,520          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          185,540          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          475,060          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          259,520          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          185,540          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          445,060          </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 February 18, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, Appellant Gerald Waterman, and Observer Rodger Waterman.

The Appellant stated the parcel has been downzoned from industrial to gateway commercial. There are building restrictions that come with the new zoning regulations. This means the middle 3+ acres are unusable. He stated that he viewed 9 other properties and all of their assessed values went up 1-3% while his increased substantially.

Jessica Hutchinson asked why he was unable to do RV storage. The Appellant stated it was because his property is in the floodplain and was against the City code.

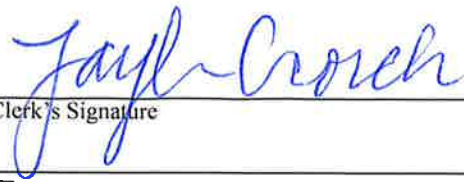
Appraiser Dana Glenn stated this property is on the south end of Kittitas, 12 acres with 2 zoning districts. The home is a 1991 manufactured home, with other utility buildings. The industrial acreage is an extension of an auto yard. Exhibit 3 is photos of the subject property. The home is valued with the manufactured home study. This study was at 85% of the sale price. Exhibit 5 is bare land sales. The subject is assessed at 52 cents per sq/ft, and comparables are no less than \$1.00 per sq/ft. The appraiser believes the assessed value is conservative and would sell for this price.

The Board of Equalization has determined that the market value of this property be reduced to \$445,060. The determination is based on the zoning restrictions of the particular parcel and inability to use the land in the desired manner because of the presence of the floodplain. The Board voted 3-0 to reduce the value.

Dated this           26<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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)