

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

Property Owner: Safeway Stores, INC #432  
Parcel Number(s): 283835  
Assessment Year: 2020 Petition Number: BE-200092  
Date(s) of Hearing: 1-21-21

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>2,840,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,612,000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>6,452,000</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>2,840,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,612,000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>6,452,000</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 21<sup>st</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, and Appraiser Dana Glenn, the Appellant was not present.

Dana Glenn stated this subject is the Cle Elum Safeway, the Appellant sited an appraisal but no appraisal was submitted. With nothing submitted, it was hard to look at their comparable sales. The land is valued at \$10/ft. Dana provided comparable sales. Other sales showed the same or more per sq/ft for commercial land. For the grocery/ gas buildings he used the cost approach, Marshall and Swift for depreciation. The store is not a declining store, it was recently remodeled and expanded, with \$2 million in building permits. Highest and best use for this parcel is a grocery store given the location and improvements.

The Board of Equalization has determined that the Assessor's valuation be upheld. The petitioner did not provide convincing evidence to warrant a change in value. The Board voted 3-0 to uphold the value.

Dated this 9<sup>th</sup> day of February, (year) 2021

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

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

REV 64 0058 (5/25/2017)