

Order of the Kittitas County
Board of Equalization

Property Owner: Maryanne Halverson
Parcel Number(s): 728134
Assessment Year: 2020 Petition Number: BE-200173
Date(s) of Hearing: 3-2-21

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>45,280</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>7,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>52,280</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>45,280</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>45,280</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 March 2, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Evan Jones, and Appellants Maryanne and Warren Halverson.

The Appellant stated this is a 20-acre parcel that has been in the family for a while. Appellant built the cabin on the parcel, placed 2x4s horizontally, made the roof tiles by hand. There was the snag canyon fire in 2014, it devastated the property. Lots of old trees burned, the trees provided a barrier from the wind. They are trying to bring back the vegetation to the property. This is bare land, with no improvements. There are no water rights on this parcel. Winter access is difficult unless by snowmobile. Planted a bunch of trees after the fire, and have been unsuccessful in growing them past 15 inches. They have no plans to sell this land, just to bring it back to natural vegetation.

The Appraiser Evan Jones stated there is a septic tank on the parcel. There was a note that all buildings were destroyed in the fire. This area was placed into the red zone in 2016, so the parcel was listed as unbuildable. In 2019 there became water rights available back in the sun east area, so the value was adjusted. This property is 20 acres, with a good view adjustment of 6,000. The appraiser reviewed comparable sales. He stated the value was supported and should be sustained.

The Board of Equalization reduced the improvement value by \$7,000 due to the unusable septic system that remains after the fires went through the area. This reduces the total value of the parcel to \$45,280. The Board voted 3-0 to reduce the value.

Dated this 14th day of April, (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 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)