

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

Property Owner: Laurie Jeffries and Tom Colvin  
Parcel Number(s): 124235  
Assessment Year: 2021 Petition Number: BE-210002  
Date(s) of Hearing: 9-15-21

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>98,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>311,490</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>404,490</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>98,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>311,490</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>404,490</u>

This decision is based on our finding that:

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

A hearing was held September 15th, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Danny Rominger, and appellant Tom Colvin.

Appellant, Tom Colvin stated he looks out on a total mess from his property to the neighbors, there are iceboxes, cars turned on the side, and junk from the neighboring property. There are old trailers and old motorhomes. His home overlooks the mess daily. The dirt road that goes past his home has trees and brush to block the view. Last winter the neighbors attempted to break into his barn. He has a senior exemption. He shares a fence line with the neighbor, it goes the full length of the property. The open field on the neighbor's property is full of cars now. He had to board up his woodshed since there was wood stolen.

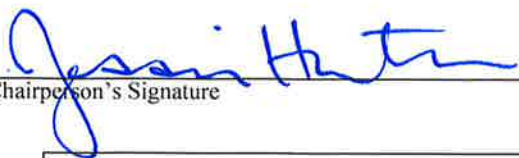
Appraiser Danny Rominger said he visited the property twice and walked the property line with the issue neighboring property. He said that adjustments need evidence to support the reduction, and need reduced sales. The dirt road that goes past his property has had recent sales, which shows there is no external influence on properties in the area. Since the appellant has a senior exemption, his property values are frozen, no market influence on the taxes paid. The value of this property would be correct since the record has been correct. The Assessor's Office sees the inconvenience of having unruly neighbors. Sales from the area are at an 88% ratio.

Jessica Hutchinson asked about a past case in Sunlight waters where an adjustment was made for parcels overlooking horrible views. Mr. Rominger said there are some adjustments for view and for the smell. He said this case is difficult, because the neighbor's problem is personal property, and all the personal property could be removed, and then there would not be an issue. There is new construction in the area.

Tom Colvin said that the dirt road people do not look at the issue except for driving by, no one else has the burden of the property like this home does. He has had to get law enforcement involved a few times.

The Board acknowledges that the neighboring property could have a potentially negative effect on the market value of the subject property, however, without solid market evidence the Assessor's Office is deemed correct in their valuation. The Board voted 3-0 to uphold the value.

Dated this 18<sup>th</sup> day of October, (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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