

Order of the Kittitas County
Board of Equalization

Property Owner: Carl Arends
Parcel Number(s): 042033
Assessment Year: 2021 Petition Number: BE-210004
Date(s) of Hearing: 9-22-21

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>162,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>274,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>436,110</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>162,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>274,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>436,110</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 22, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton, and Appellant Carl Arends.

Appellant Carl Arends stated that the land value is the main concern. There was a 45% increase in one year. He cannot find other properties that have gone up that much in the last year. He stated that he believed 3 of the comparable sales provided by the Assessor's Office are comparable. The subject parcel is not splittable, and if it were to be split, then none of it would be buildable land due to the topography.

Appraiser Kyle Norton made sure that the interior details are accurate on the home. Land and improvements values are valued separately. Their office reviews each segment separately through studies to ensure that both pieces are accurately represented. The median value of land sales in the area is at 90% of assessed values. He pointed to sale number 3, it is a smaller home and lot than the subject, but the home was built the same year, and it sold for \$430,000 and was determined to be a valid open market sale. The sales study for land sales had 5 sales, the median value was 92%. He pointed to sale 3 again, 5 acres in Grasslands. There was also a 1-acre parcel in Grasslands that sold for \$190,000. This area saw increases in both land and improved sales. Increases show what the market is doing, and do not directly impact the amount of tax.


Jessica Hutchinson asked about other comparable sales being able to split. Appraiser Kyle Norton said land sales 3 and 5 would be the most comparable, 3 and 5 also could not be split.


Jennifer Hoyt asked about water rights for Grasslands. Mr. Norton said the comparables needed to buy water rights, part of other water systems, not the standard one.

Grassland values had fallen behind in recent years; the study for this area was done this year. This was the 6-year inspection.

Looking at the sales in the subject property's immediate neighborhood, the Board has determined that the market supports the increase to the assessed value of the property. The Board voted 3-0 to sustain the Assessor's value.

Dated this 1ST 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 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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