

Order of the Kittitas County
Board of Equalization

Property Owner: Cindy McMeans
Parcel Number(s): 958171
Assessment Year: 2021 Petition Number: BE-210019
Date(s) of Hearing: 10-6-21

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> 175,090 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 175,090 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 125,080 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 125,080 </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 October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Cindy McMeans and Observer Lisa Lawrence.

The Appellant Cindy McMeans stated that this parcel increased 72% which was 70k. Subject adjoins another owned parcel. This is landlocked, and the Bonneville powerlines run across the whole parcel. DFW does not contain elk, and they devastate the parcel throughout the years. Caribou creek dries up early in the spring. No water. The appraiser says that the parcel is irrigated due to there being a pipe, there is no water in the pipe due to not running water from the well for the elk. The parcel is only irrigated from the spring until the creek dries up in June. She believes that it should be assessed at 101,250.

Appraiser Kyle Norton stated that this parcel is listed as creek irrigated pasture land. There is a breakdown of pasture land and lower quality land, 13 acres of powerline influence, and rangeland, all have a different price per acre. Exhibit 2, shows the creek irrigation. Pasture land is valued higher than rangeland.

The Board recognizes that the subject property is uniquely situated, landlocked behind other parcels, and is predominately dry grazeland without reliable irrigation. The Board used the comparable sale on Upper Green Canyon Road as a guide to value the property at \$1044/acre. The Board voted 3-0 to reduce the value of the property to \$125,280.

Dated this 14th 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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REV 64 0058 (5/25/2017)