

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

Property Owner:   Hugh and Katherine Spall    
Parcel Number(s):   198336    
Assessment Year:   2021   Petition Number:   BE-210028    
Date(s) of Hearing:   9-23-21  

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>          80,000          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          80,000          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          80,000          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          80,000          </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 23rd, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Joel Ihrke and Appellants Hugh and Katherine Spall.

Appellants Hugh and Katherine Spall stated they had 3 points of concern. They said that of the 4 comparable, they felt that Oak St. and 3rd Ave. are the most comparable. Mt. Baldy is in grasslands and not comparable to their neighborhood, same with the other comparables. They said that there is a creek on one boundary and an 85 ft setback due to the creek on the subject, so 1/3 of both parcels is unusable. The value should be 1/3 less than the 2 comparables. On the boundary of the city and are on the end of the sewer line. If the parcel is annexed into the city, it would require paving sidewalks and curbs. The appellant provided the costs of installing the improvements. They would need to deal with the creek to install utilities. Since the creek has a setback, it is subject to fish and game to allow for the additions of sidewalk and curbs, provided photographs. Oak Street and 3rd Ave, are not subject to annexation and have the said improvements to the lots. They suggested values of \$55-60k for each parcel.

Appraiser Joel Ihrke said that his Exhibit 1 is an overview of the property. Exhibit 2 is a map of the property and the comparables. Appellants own a parcel along water street that was not appealed. There is no access off of B street because the creek fronts that side of the parcel. Land sale studies are listed. Photos of comparable sales as well. There is a -\$30,000 adjustment on both parcels due to locations and issues attributed to the parcels, including extra development costs. Because this land is 2 parcels, each lot has its own base value since they are separate parcels. He reviewed comparables sales, Oak street sold for 175,000 at 2 acres. The A/S ratio on comparable sales averaged 85%. The average price per acre for comparable parcels is \$116,829 per acre, both subject parcels are assessed lower. The appraiser acknowledges that these parcels do have some extra development costs associated with them, that other developmental properties have, but feels the adjustments made on the parcels are accurate.

The Board acknowledges that the cost to develop and give access to the parcels is cumbersome, however, the adjustments made by the Assessor's office for development are adequate according to the market sales of small acreage lots in town. The cost to access the properties over the creek would likely be shared between the two parcels, therefore the \$60,000 reduction is adequate. 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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