

Order of the Kittitas County
Board of Equalization

Property Owner: David and Dawn Bluhm
Parcel Number(s): 187034
Assessment Year: 2022 Petition Number: BE-220008
Date(s) of Hearing: 11/02/2022

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>86,250</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>86,250</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>86,250</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>86,250</u> |

This decision is based on our finding that:


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

A hearing was held on November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Brad Melanson, and the Appellant was not present.

The appraiser stated that the appellants' main concern is that the topography and access to the property are too steep and difficult to build on. There are no utilities or improvements associated with the subject property. The subject is in Sky Meadows which does have seasonal access. There is a negative topography and access adjustment. The site should also have to be made larger to make a decent-sized structure. There is a positive view adjustment on the subject. The appellant submitted comparable sales which are 94% of the sales to assessed ratio.

The board has determined that the assessed value is sustained. The assessor has adjusted for the topography and accessibility issues for this parcel. The Board voted 3-0.

Dated this 16 day of December, (year) 2022


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. |

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706.
Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)