

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

Property Owner: Friends of Cooper Lake  
Parcel Number(s): 458835  
Assessment Year: 2022 Petition Number: BE-220022  
Date(s) of Hearing: 10/27/2022

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>87,200</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>87,200</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>87,200</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>87,200</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 on October 27, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Sarah Daniel.

BE-220020, BE-220021, BE-220022, and BE-220023 were all heard together.

The appellant stated that the 4 parcels in question are surrounded by National Forest, and they are a part of the community of Cooper Lake summer Homesites. All parcels are supposed to be in two lots, one buildable and one an untouchable greenspace lot. There are strict limitations on what can be done on each parcel. Access to the parcels is only available in summer, there are no amenities or utilities as it is very remote. The comparable sales the assessor submitted for the vacant lot parcels are not truly comparable properties.

The appraiser stated that BE-220020 and BE-220022 are vacant land-locked parcels, BE-220021 is vacant land with river frontage, and BE-220023 is a river front with a cabin on it. They are being valued as a single parcel for each of the two lots, this acknowledges they aren't separately sellable. The greenbelt lots are valued as additional acreages, it contributes little value to the overall land value. Mr. Norton went over his submitted market report. Septic and water can be used on the greenbelt lots. River frontage adjustment is a flat value adjustment. BE-220023 is a river frontage lot with a 640 square foot cabin built in 1966, fair to average condition. There is a septic and a small outhouse. The water source is the river. Mr. Norton went over the market report for cabins in the area.

The board has determined that the assessor's valuation is upheld. The sales in the seasonal access market support the value of this parcel. The Board voted 3-0.

Dated this 14 day of December, (year) 2022

Ann Shaw

Emily Smith

**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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