

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

Property Owner: Kim and Kerry Richards  
Parcel Number(s): 945133  
Assessment Year: 2022 Petition Number: BE-220105  
Date(s) of Hearing: 10/13/22

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>115,820</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>115,820</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>96,656</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>96,656</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 October 13, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and Appellants Kerry and Kim Richards.

BE-220105 and BE-220106 were heard together.

The appellant stated that they want retention of the previous years' values. They are no improvements; they are vacant land consisting of steep hillsides and open space. There has not been an arm's length transaction, there was money paid to settle a lawsuit, but the lawsuit was a greater encompassing issue than just the parcel of land. There was a quiet title action and other issues. The price paid was not reflected instead it was a full resolution of a lawsuit. It is not farmland, it is not grazing land, and it is difficult to walk and use. There are no water rights. BE-220105 cannot be developed, there is .22 of an acre outside of the floodway, which is too small for septic. Title 14 prohibits any structures on those parcels.

Jessica Hutchinson asked if they have tried to get a permit for anything, they have not applied they have visited with the health department and they were told they can't get a well or septic there, due to the floodway.

The appraiser stated that the \$90,000 sale listed on the assessor's answer was to indicate that it happened, but they understand there were other circumstances, and it wasn't a part of how the parcels were valued. Exhibit 1 page 1 on both BE-220105 and BE-220106 shows parcel location and attributes. These parcels are unique, they are split in half by Manastash Road, one side is very steep, and the other side is where you have a flat area where you could develop but the flood zone encroaches a lot on the area. The flood maps are useful, but not always very accurate due to topography. BE-220105 does have an extremely small buildable space. Mr., Ihrke asked the building department if they are unbuildable and was told the appellants own the lots next to it as well and could maybe get a variance to build. If you are looking at it parcel by parcel individually, then it doesn't look buildable. There was no commitment from the building department that it is unbuildable land. Mr. Ihrke went over his Exhibit 2 page 11, land sales in the area for 2021. Sales 12-16 bracket the subject in acreage Exhibit 3 page 4, the sales analysis, there are maps showing the 5 sales, the comparable acreage sales do not have the same attributes as the subject properties. Comparable properties close to 7 acres are \$170,000 - \$240,000, taking into consideration the constraints the subject properties have on them,

they are being valued appropriately. Sale 15 is the most similar in attributes to subject properties, if you take away the improvements you get a value is \$202,000 and it is 6.43 acres making it \$31,485 per acre. The two subject properties are valued at \$14,290 and \$18,330 per acre. 1 acre is being valued at \$85,000 for base value with a positive creek adjustment and a negative topography adjustment, the remaining is valued at \$1,000 per acre.

Josh Cox asked about the difference in 10% and 30% creek adjustments, it has to do with bank height, footage, and access. It's an appraiser judgment call. The appellant stated the bank is 3-4 feet tall to get to the river.

The board has determined that the assessed value be reduced to \$96,656. The creek is an encumbrance on the usability of this parcel. Additional evidence of the parcel not being buildable would warrant consideration for further reduction. The board voted 3-0.

Dated this 8 day of December, (year) 2022

Ann Shatt  
Chairperson's Signature

Emily S...  
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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