

Order of the Kittitas County

Board of Equalization

Property Owner: Stan Blazynski

Parcel Number(s): 231933

Assessment Year: 2022

Petition Number: BE-220125

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>124,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>209,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>334,180</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>124,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>209,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>334,180</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 November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Stan Blazynski.

The appellant stated that the subject is a small .58-acre lot on a busy intersection. It is an unfinished 1 bed, 1 bath 900 square foot home that is 85% complete at the time of appraisal. The property has a small 70-square-foot pump house, a septic that was installed in 2007 which makes it 15 years old in the ground, and the well is 100 years old and only 110 feet deep. The Critical Area Ordinance that was adopted in February 2022, with the new regulations 2/3 of the property is useless, leaving 10,000 useable square feet and with creek setbacks, it is about 5000 square feet. There is a building restriction on the property, exhibit A3 shows the appellant was denied his request to expand the drain field in 2006, the critical area ordinance made restrictions worse. A5, the county's own data shows cars are going 50-70 miles an hour. A6, all facts presented must be taken into consideration and they are not. The appellant believes the appraisal was done unlawfully and explained the presumption of correctness. A12 mass appraisal. A13, a decision of 10% of the evaluation and referenced a past BTA case. There are no doors in the subject property, and the kitchen and bathroom are both unfinished. The home is insured for, \$198,000. A17, final inspection means the house only met certain criteria, not that the home is finished. \$7056 for the septic value was approved by the BTA, since the septic has been in the group for so long there should be depreciation. The well is 100 years old, and A20-A30 comparable properties, you could buy a lot more homes and properties for less than the value of the subject during the appraisal time.

The appraiser stated that in April of last year he did an interior inspection with the homeowner and set the home at 85% completion. That is the value that is being argued by the appellant. Mr. Norton explained that a new value was sent out to this property after the first values were sent out once the permits were closed. As of now the value they have is land at \$124,440 and improvements at \$241,710 for a total of \$366,150. It is a historic value being argued. The difference between the two values is that the permit was closed out and a final inspection was done by CDS. BE-210046 was the subject property's appeal last year the subject was at 85% complete and the board sustained the value. The only difference in value from that case to this case is the cost and depreciation table. There is no sales data that location and road data that would affect the value. there is a negative adjustment for irregular shape, it is valued as a buildable lot. Every lot in the county has setbacks and regulations on it. Market area, exhibit 2 page 2, map of the area, county adjacent to the city is the market area used for the subject property. 49 sales in the sales study, with a median value of 91% for the sale-to-assessed ratio, and are 93% on 1-story homes. Land sales are not being overvalued.

Ann Shaw asked what price was given to the septic and well, water is valued at \$19,400 and the septic is valued at \$10,000 for a pressurized system. Last year the appellant added a water treatment that improved the water quality and public health does deem water potable.

Ann Shaw asked about the land and setback issues brought up by the appellant. It is in line with other properties with setbacks that stemmed from the critical area ordinance. Most of the value is given to the usable space the appellant is using. The home site is the most significant value.

The appraiser stated that in regard to the concern for countertops and other unfinished items, which is reflected in the quality classification, the subject is rated at a 1.5 quality. The outside of the home would carry a higher quality rating, but since they have an understanding of the interior is it rated lower than you would think.

Jessica Hutchinson asked the appellant about 2/3 of the property being useless, what do you mean by useless, he means unbuildable, it is buildable, but it is restrictive. Due to the size of the septic, you couldn't put a larger house. He wanted to put up a shop on the other 2/3 but he now can't. The appraiser stated the highest and best use is currently built.

The appellant discussed the newest valuation he received after the value was heard in this case. The value of an improvement is what it would cost to replicate in the current condition, if his well is 100 years old he doesn't believe it should be valued as high as it is, the same applies to the septic.

Jessica Hutchinson asked about the quality of the well water, the appellant stated that he did do a water treatment, and the health department passed an inspection.

The board has determined that the assessor's valuation is sustained. The board discussed the concern the petitioner brought up regarding the setbacks in reference to the creek. The board would need additional documentation that supports the statement regarding the unusable land in order to give this weight in considering a reduction in value. 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.

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