

Order of the Kittitas County
Board of Equalization

Property Owner: Marion Elliot
Parcel Number(s): 951747
Assessment Year: 2022 Petition Number: BE-220136
Date(s) of Hearing: 09/30/2022

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>74,830</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,830</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>54,830</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>54,830</u>

This decision is based on our finding that:

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

A hearing was held September 30, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and Appellant Marion Elliot.

The appellant stated that the comparables the assessor submitted aren't relatable to the subject property. One issue is access, there is no access coming off vantage highway, it would be expensive to get access. Water is another issue, there is not a well, and the depth of the well would have to be about double the depth of a standard well in Kittitas County. It is also in a green zone, but it isn't run by Kittitas County, it is run through the state, so to obtain a water right you would have to wait months, not the 2 weeks it takes the County. Power is another issue, there is no power to the property. To get power you would have to go across the highway. The power lines run directly overhead, and they can never go anywhere. The appellant went over her submitted comparable properties.

Josh Cox asked if they new who the owners were as she purchased it last year, her father was a part of an LLC that is no longer an LLC.

The appraiser stated that there is a powerline adjustment on 5.5 of the acres is valued at a total of \$2030. The remaining 39.4 acres is valued at a total \$72,800. He went over the comparable properties the appellant provided, A is in the redzone, B wasn't apart of the sales study, and the last comparable, D, has multiple adjustments against it. The appraiser went over his comparable sales.

The board has determined that assessed value be reduced to \$54,830. The board made the adjustment based on the accessibility and improvement challenges with the subject parcel in comparison to the comparable properties used in the sales study. The Board voted 3-0.

Dated this 11 day of November, (year) 2022

Ann Shaw
Chairperson's Signature

Emily Smith
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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