

Order of the Kittitas County

Board of Equalization

Property Owner: M&D Renaissance Development LLC

Parcel Number(s): 692733

Assessment Year: 2022

Petition Number: BE-220191

Date(s) of Hearing: 10/19/2022

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> 106,300 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 106,300 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 106,300 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 106,300 </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 19, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Mark Thomas.

Mr. Thomas stated that for the last 3 years, Mid-Columbia Fisheries has been working on the subject property to create an inset flood plain to create a larger wetland area, they are enhancing the vegetation to increase the value of the wetland, which will increase setbacks even greater. They have also installed an exclusion fence which has to be up for 10 years, excluding an additional 75 feet to let plants establish. Due to the work Mid-Columbia has been doing, about 39% of the property is accessible to do anything on, the rest can't be disturbed for years. The setbacks are going to get greater, and just the access driveway is all he will have. The highest and best use for that space will only be for grazing.

Jessica Hutchinson asked if he sold the property tomorrow, the agreement would stay in effect. Yes, After the 10 years and the work is done what happens, the fence can be removed, and the vegetation and wetland should be established and that is when the new setbacks come into play.

Mr. Norton stated the subject property is a 2.19-acre vacant lot. There is a large adjustment against the parcel due to the creek location. Of the 2.19 acres only 60% is being valued. The highest and best is residential with a home site and additional space. If setbacks make it unbuildable in the future, then they will address that, but as of now, it is still buildable with a creek adjustment. Mr. Norton stated his exhibit 2 is about a minimum for a home site.


Josh Cox asked with current setbacks and the fence, how much space is there for a potential build. Mr. Thomas said he put together a development plan and without major work and utilities being brought in, they would have to do a loop and make a driveway to Idaho Street. There is a hefty amount of infrastructure that must be done. With setbacks, you would need to know variances.

The board has determined that the assessor's valuation be upheld. There was not sufficient sales data provided by the petitioner to support a change in value.

Dated this 8 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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