

Order of the **Kittitas** County

Board of Equalization

Property Owner: Arthur Day
Parcel Number(s): 398835
Assessment Year: 2022 Petition Number: BE-220197
Date(s) of Hearing: 10/14/2022

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>304,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>225,220</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>530,020</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>285,843</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>204,660</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>490,503</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 14, 2022. Those present: Ann Shaw, Jessica Hutchinson, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Arthur Day.

The appellant stated that the subject property has an inferior lakefront exposure in relation to their neighbors to the west. Land values in the neighborhood were around \$300,000 this year. The acreage is assessed as waterfront but 45% of the property is remote and virtually useless, it is 400 feet away from the buildable lot. Lot 10 on the plat map, there is a green belt lot, lot 33. Unlike their neighbors, the subject's greenbelt lot is far from them. The improvement value seems high, as the interior is not completed, and photos have been included. As you go west, you get a much broader view of the lake. They can't maintain any dock or swim platform. The parcel is a non-continuous lot. They have no electricity, unfinished inside, they do have a toilet, and a propane stove, no counters, no sinks, and no cabinets.


The appraiser stated that when Mr. Day appealed his value, an appointment was set up where Mr. Norton did view the property and issued a corrected value. That land value is \$304,800 and \$204,660 for improvements, for a total of \$509,460. The reason for the adjustment was due to plumbing fixtures they had on record that were not actually installed and the basement being unusable. There are areas of drywall missing. It is valued as a cabin; it was previously considered a single-family residence. Exhibit 1 included photos of the property and plat map.

Jessica Hutchinson asked about the greenbelt lot requirement, to keep Cooper Lake area from being overbuilt, they had every owner have 2 lots, with one staying "green". The lot down the road are just additional space. They are a 'must be sold with' with the greenbelt lot.

Mr. Norton went over exhibit 2, the subject property at \$417 per square foot. Sales 1 and 2 are cabins of smaller size by Kachess and are just cabin only. Sales 3-10 are upper county near lakes, all seasonal access, the median price is \$497 per square foot. Mr. Norton went over other comparable land sales. The quality is good, and the condition is fair plus. There isn't an adjustment made for the lots being separated.

The board has determined that the land value of the subject parcel be reduced to \$285,843 and the improvement value remains at \$204,660 for a total value of \$490,503. The reduction in value was based on the separation of the parcel into 2 separate locations. The Board voted 2-0.

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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File