

Order of the Kittitas County

Board of Equalization

Property Owner: Robert Curwood  
Parcel Number(s): 541734  
Assessment Year: 2017 Petition Number: BE-170055  
Date(s) of Hearing: 4-4-18

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

Land \$ 64,600  
 Improvements \$ 26,700  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ \$91,300

BOE True and Fair Value Determination

Land \$ \_\_\_\_\_  
 Improvements \$ \_\_\_\_\_  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ \_\_\_\_\_

This decision is based on our finding that:

The issue before the Board is the value of land/improvements


A hearing was held on April 4, 2018. Those attending: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Chad Larson and Mark Petreson. Appellant Robert Curwood called in for a conference hearing.

Appellant Robert Curwood said his property is located near Easton; a small property they use in the summer for picnics, its just a lot with no well. He said there is a community well he could have access to, but commented that they have to pay for road maintenance. Mr. Curwood said there is a small shed in disrepair with the roof falling off, and he can't build on the property. He stated he is 82 years old and can't work on the property anymore and he didn't think the value has gone up that much with no improvements made.

Appraiser Chad Larson said they are required to value property at 100 percent of market value and reviewed the assessor packet they provided. He said they believe the value listed is what the property would sell for if Mr. Curwood put it on the market, and its located in a desirable location. Appraiser Larson said the property is waterfront property so that adds to the value, but they took of 30% for being in a floodway, and explained how they came to the valuation. He reviewed the comparable sales which were provided.

The Board considered the detriments of the property, including floodway classification, deteriorating structures and road maintenance. However, the Board determined that the Assessor's office has adequately accounted for those factors in valuing the property. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 20<sup>th</sup> day of April, (year) 2018

  
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](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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