

Order of the Kittitas County

Board of Equalization

Property Owner: Shane Jump

Parcel Number(s): 113734

Assessment Year: 2017 Petition Number: BE-170062

Date(s) of Hearing: 4-26-18

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

<input type="checkbox"/> Land	\$	<u> 210,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 246,430 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$456,430 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 185,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 246,430 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$431,430 </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerks Debbie Myers & Brynna Anderson, Appraisers Dana Glenn & Brad Melanson, and Appellant Shane Jump.

Appellant Shane Jump said he purchased the lot for \$350,000 and it was valued for \$100,000 more three months later. He said it is contaminated land and is an ongoing clean up site on the DOE list. He commented that it's possible the DOE could require the tear down of buildings on site, and that revenue receipts actually show a loss of revenue.

Appraiser Dana Glenn said he was unaware of occupancy issues, that one sale doesn't drive the market, and that they would need to know the potential liability for the contamination in order to adjust the value.

There was discussion on the land, contaminations, occupancy, and square footage price for buildings.

The Board determined that the purchase price of the subject property is not the best indicator of value in this situation, however, the Board also decided that a downward adjustment on the land for soil contamination is justified. The Board of Equalization voted 3-0 to reduce the value of the land to \$185,000 for a total value of \$431,430.

Dated this 4th day of June , (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 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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