

Order of the Kittitas County

Board of Equalization

Property Owner: Barbara Graham Howe

Parcel Number(s): 481934

Assessment Year: 2018

Petition Number: BE-180010

Date(s) of Hearing: 12-17-18

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 checked="" type="checkbox"/> Land	\$	<u>43,250</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$43,250</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>                    </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 December 17, 2018. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. The Appellant was not present.

The Board of Equalization reviewed petition materials submitted by the Appellant.

Appraiser Dana Glenn said this property is a lot in Easton, which is appraised at \$43,250. He said the Appellant is requesting the value be lowered to \$25,000. He referred to the exhibits and maps they provided and said the market report they included shows them at 82% so they aren't too high in that area. He discussed the comparable sales provided and said the property is assessed at \$4.12 a foot. Chair Jessica Hutchinson asked about the poor access the Appellant referred to. Appraiser Glenn said he had made an allowance of \$8,000 for access of the lot, and that Easton is a mix of city and rural and doesn't have as formal of development yet as in some of the larger towns. BOE Member Jennifer Hoyt asked if there was any adjustment for a corner lot? Appraiser Glenn said they didn't increase the value in relationship to that, and that they view it as an inferior lot with one access.

Although the Appellant brings up access issues for the property, the Assessor's Representative explained that allowances have been made for inferior access based on sales in the immediate area. Jennifer Hoyt moved to accept the Assessor's valuation. Reta Hutchinson seconded. Motion carried 3-0. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 29 day of January, (year) 2019

Jessie Hutchinson  
Chairperson's Signature

Debbie Myers  
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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