

Order of the Kittitas County

Board of Equalization

Property Owner: Ernest C. Glondo JR

Parcel Number(s): 914135

Assessment Year: 2018

Petition Number: BE-180026

Date(s) of Hearing: 12-11-18

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>130,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$130,250</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 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Ernest Glondo.

Appellant Ernest Glondo reviewed his notes, comparable sales in the area, history of the property, and pictures. He reviewed the comparable sales provided by the Assessor and said he didn't think they were similar to his due to: extensive flooding; that the other parcels have access to utilities; his property is partially in a floodplain; and there is also a small creek running through the property. He said they were poor comparisons due to the differences.

Appraiser Dana Glenn reviewed the comparable sales used and the price per square foot. He included a comparable to show industrial lots and the price per foot of those. He said he used better and inferior lots for comparison, and based on the subject location, if it was fully usable it would sell for \$3.00 a square foot but with the issues it has, it was discounted 83% for the issues. He said he recognized the issues the Appellant talked about and reduced the property to 50 cents a square foot, which he believes is reasonable.

Easements through property and floodway make this parcel different from the comparable sales. The Petitioner needs to submit comparable sales that show a difference in the value of the land with the easements and flood classification that currently encumbers this property. Without sales supporting a change in value, the Board does not have enough information to make a change of value to this parcel. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

Dated this 17th day of January, (year) 2019

Ann Shaw

Debbie Myers

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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