

Order of the Kittitas County
Board of Equalization

Property Owner: Ernest C. Glondo JR
Parcel Number(s): 094135
Assessment Year: 2018 Petition Number: BE-180027
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 type="checkbox"/> Land	\$	<u>58,040</u>
<input type="checkbox"/> Improvements	\$	<u>16,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,080</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>28,968</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>28,968</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 Bradley Melanson, and Appellant Ernest Glondo.

Appellant Ernest Glondo reviewed the properties he is appealing and asked if he could submit pictures and a summary statement on the record. There was no objection from the Appraiser to submit the pictures onto the record. The Board said the Appellant could submit the pictures onto the record but not the summary. Appellant Glondo said there is a sewer ditch that runs through the property; that access is limited; reviewed his appeal petition; showed the Board pictures for BE-180026 & BE-180027; said it still floods every year and depending on the kind of year it is, flooding can be severe.

Appraiser Brad Melanson said this parcel is vacant land, and that the appellant is requesting the land value be reduced to \$13,000 but the Assessors have the value listed as \$58,000. BOE Member Ann Shaw asked if the ditch running through lots 3,4 & 5 as the Appellant stated make it impossible to build on? Appraiser Brad Melanson said he believes there is a place where they could build on the property; also that there currently are some structures on it.

The Board determined that the land value be reduced to \$28,968 and the improvement value be reduced to zero for a total value of \$28,968. The land value was based on the minimal value of .50 a square foot to account for flood classification and ditch easement through the property. The reduction to the improvement value was based on the condition of the structures and the Board determined there was no value to these structures. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

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

Ann Shaw
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 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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