

Order of the Kittitas County

Board of Equalization

Property Owner: Jimmie & Sabine Applegate Trust
Parcel Number(s): 791933
Assessment Year: 2018 Petition Number: BE-180030
Date(s) of Hearing: 11-15-18

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> 84,600 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 347,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$431,900 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 72,242 </u>
<input type="checkbox"/> Improvements	\$	<u> 347,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$419,542 </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 November 15, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellents Jimmie and Sabine Applegate.

Appellant Sabine Applegate thanked the Board for their time and the chance to appeal the value of their land. She said the topography has impacted their land and it's different from everyone else's. She said they have a pond on 1.33 of the acres listed for the parcel; and that only one acre is usable. She stated the pond is a wetland, with setbacks and a buffer zone which limits the land use; and the drainage ditch goes south out of the pond through the property. She said the house, septic system and drain field takes up the rest of the property, and that when they tried to put in an underground sprinkler system they were told they couldn't because of the rock fill; and a landscaper said they would have to remove a layer of rock to begin with. Appellant Applegate reviewed the material she submitted and comparable properties. She also said she thought the pond would be more of a detriment than an increase, because of the maintenance; and that the upkeep is expensive.

Appraiser Anthony Clayton reviewed comparable sales and discussed sales with the Appellants. He said usually a pond increases the value to a property. When asked if he had physically inspected the property this year, he said no, but in two years it would be physically inspected again.

The Board of Equalization has determined that the land value be reduced to \$72,242 and the improvement value stay at \$347,300 for a total value of \$419,542. The Board made their decision by calculating the price per acre and applying the full price per acre of the land that is usable and calculated the unusable land that housed the pond and surrounding wetland at 1/2 the value. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 6th day of December , (year) 2018

 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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