

Order of the Kittitas County

Board of Equalization

Property Owner: Scott and Kimberly Lindley

Parcel Number(s): 955168

Assessment Year: 2018

Petition Number: BE-180034

Date(s) of Hearing: 3-12-19

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>133,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$148,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>105,520</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$121,120</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 March 12, 2019. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, and Reta Hutchinson, Clerks Debbie Myers, and Mandy Buchholz, and Appraiser Anthony Clayton. Appellant Scott Lindley called in for a phone hearing.

Appellant Scott Lindley said this is the 3rd or 4th year in a row he has successfully appealed this property. He said they have had it listed for sale for \$125,000 and just now have a verbal offer for \$90,000. He said he would like it to be worth \$125,000 but the access is not ideal, they have a 250 foot driveway that is gravel, the lot is sloped, and if the sale offer goes through he will still have to provide a trench for power and water the last 200 feet to the property at an estimated cost of \$10,000. He reviewed some comparable properties in the area.

Appraiser Anthony Clayton said this is a three acre parcel, valued at \$133,000 for the land and \$15,600 for water and rights. He reviewed comparable sales from 2016, 2017, and 2018 of \$78,000 to \$200,000 and said the price per acre are all more than the Appellants is listed for. Appraiser Clayton said based on the current sales they believe our value is correct. BOE Chair Hutchinson asked Appraiser Clayton if he could point out some sales in the similar neighborhood. He said there are two on Grandview Drive, the same Drive as the Appellant. Appellant Lindley said those are premium lots, with good views, good access, and no slope.

The Board recognizes that the Appellant has put forth considerable good faith effort to sell the property for significantly less than the assessed value, showing that the subject property is inferior to comparable sales in the neighborhood. The Board voted to reduce the value of the land to \$105,520 for a total of \$121,120 based on the lowest price per acre in the comparable sales provided by the Assessor, and with consideration of the access issues with the property. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 4 day of April, (year) 2019

Jessica Hutchinson

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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