

Order of the Kittitas County
Board of Equalization

Property Owner: Beddingfield, Archie
Parcel Number(s): 930834
Assessment Year: 2019 Petition Number: BE 190009
Date(s) of Hearing: 11-25-19

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 checked="" type="checkbox"/> Land	\$	<u>102,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>52,560</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>154,610</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>75,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>52,560</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>127,560</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 November 25th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Archie Beddingfield.

The Appellant stated only 1/3 of this parcel is usable; other 2/3 is on steep hillside. Parcel has no access 4 months out of the year, no power and no water. The value when purchased was access to fishing and hunting, now with Suncadia Development surrounding the parcel it is not recreational. Appellant had done some clearing to get a better view, but all the vegetation has grown back and the view has diminished. Property is surrounded by Suncadia, access through Tumble Creek only and subject parcel is not part of Suncadia. Suncadia decreased the value of the property since it was purchased for recreational use.

Assessor Mike Hougardy stated recreational property in Kittitas County is at a prime unfortunately and market rates for recreational property have risen across the County. While there is no water currently, the property does have access to water because the owner has purchased water rights. There is a topography and access adjustment on the land, and also for average view which essentially nullify each other.

The Board of Equalization has decided in reviewing the comparable sales provided by both the Assessor and the appellant, the sale of the neighboring property in 2017 serves as the best market sale to the subject property. Considering the market has increased since 2017 and that the property has slightly better access than the subject property, the Board voted 3-0 to change the land value to \$75,000 for a total of \$127,560

Dated this 5 day of December, (year) 2019


Chairperson's Signature


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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