

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Lumber Properties LLC  
Parcel Number(s): 374137  
Assessment Year: 2019 Petition Number: BE 190032  
Date(s) of Hearing: 11-26-19

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>4,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>28,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,500</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>4,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>28,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,500</u>

This decision is based on our finding that:

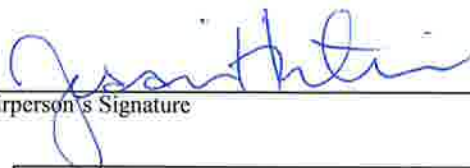
The issue before the Board is the assessed value of land/improvements.


A hearing was held November 26th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, and Assessor Mike Hougardy. No one present for the Appellant.

The Assessor stated there was contention from the Appellant on the property information. One parcel shows a shared well agreement. The Assessor's Office usually puts 7500 for undeveloped water agreements before water is in use. The gate value the Appellant is contesting does appear to be on the wrong parcel, but it is not being assessed twice. This area is in revaluation next year and that improvement value will be fixed.

The Board of Equalization has decided due to the lack of comparable sales to suggest otherwise, the Board voted 3-0 to uphold the Assessor's value

Dated this 20 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](http://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.