

Order of the Kittitas County

Board of Equalization

Property Owner: Warren, John

Parcel Number(s): 304433

Assessment Year: 2019

Petition Number: Be. 190140

Date(s) of Hearing: 1-30-2020

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>121,300</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>219,500</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>340,800</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>70,718</u> |
| <input type="checkbox"/> Improvements | \$ | <u>219,500</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>290,218</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 January 30th, 2020. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, Appellant John Warren, and Observer Donald Chance.

Appellant states that the property is abutting an apple orchard. County roads are taken care of by neighbors, not the County. The apple orchards are noisy and have dangerous sprays. There is over 1 mile of un-paved road to get to the subject property. The Appellant states the mass appraisal technique isn't applicable to the subject property. Appellant shows a video of the noise that comes from the machinery from the orchards. There is lasting evidence from the orchards, there are signs of pesticide waste. Appellant shows the traffic that is outside his property due to the apple orchards. There is blockage of the corrugated pipe with concrete. Appellant was working in his yard, and the apple orchard cannot spray when there are people around, asked the Appellant to remain in his home. Appellant shows that the orchard directly affects the subject property differently than the comps. Appellant provided data for his assessment of what the fair value would be.

Appraiser Dana Glenn states orchards are usually on sloped properties, which usually means there are better views. Appraiser reviews the sales study of comparable properties. Land values that have been assigned show a good ratio, shows that it is not being over assessed. More localized sales study than other studies. Provided more land sales in addendum.

The Board of Equalization has determined that the proximity of the subject property to the neighboring orchard is a direct encumbrance to the parcel itself and the land value should be reduced as a result. The board voted 3-1 to reduce the land value to \$70,718 as supported by the petitioner's evidence for a total value of \$290,218.

Dated this 27 day of February, (year) 2020


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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