

Order of the Kittitas County

Board of Equalization

Property Owner: Johnson Family Trust
Parcel Number(s): 11305
Assessment Year: 2019 Petition Number: BE-190186
Date(s) of Hearing: 1-15-2020

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>60,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>60,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>60,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>60,700</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 15th, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, and Appraiser Anthony Clayton. No one was present for the Appellant.

Anthony Clayton, Appraiser stated this is a 3 acre parcel on Labrador Dr. off Thorp Cemetry road. The Appellant stated on their petiiton that the reason for their appeal was that this property had not water rights. The Appraiser states that according to the map this parcel is in the yellow zone, means it takes time to get ccess to water but the rights are available. The comparable properties are also in the yellow and green zones.

The Board of Equalization has decided that the Assessor's Office has successfully proven that the property being in the yellow zone for water availability does not have a negative effect on market price. Absent any comparable sales evidence from the Appellant, the Board voted 3-0 to uphold the Assessor's value.

Dated this 21 day of January, (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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REV 64 0058 (5/25/2017)