

Order of the Kittitas County
Board of Equalization

Property Owner: Glen Rolfe
Parcel Number(s): 10534
Assessment Year: 2020 Petition Number: BE-200015
Date(s) of Hearing: 2-8-21

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>35,950</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,950</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>35,950</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,950</u>

This decision is based on our finding that:

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

A virtual hearing was held February 8, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, and Appraiser Kyle Norton. The Appellant was not present.

Appraiser Kyle Norton stated this parcel is just under a quarter acre, on 6th street in Cle Elum. There is a topography adjustment for the property. He explained his Exhibit 2, vacant land sales in Upper County, comparable accessibility issues to the subject. Price per sq/ft for the subject is at \$3.45, which is in line with comparables. Appraiser recognized that the other sales are more buildable than the subject, but that shows that the adjustments are being applied correctly.

The Board of Equalization has determined that the assessors valuation is consistent with the comparable sales provided. The petitioner did not provide supporting documentation to warrant a change in value. The Board voted 3-0 to uphold the value.

Dated this 26th day of February, (year) 2021


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)