

Order of the Kittitas County
Board of Equalization

Property Owner: Thomas Chini
Parcel Number(s): 315033
Assessment Year: 2021 Petition Number: BE-210008
Date(s) of Hearing: 9-22-21

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>122,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>303,170</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>425,670</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>122,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>288,170</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>410,670</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 September 22nd, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Apprasier Kyle Norton, and Thomas Chini.

Appellant Thomas Chini reviewed his memo to the Board. He has no issue with the methodology or the comparables. The comparables have functioning wells, the subject does not. The Appellant and his spouse are older, they do not plan to fix, or replace the well until they sell the property. He found bids from well drillers, it would be about \$25,000 to fix or replace. You cannot finance the property without a well, the buyer would have to pay cash.

Jessica Hutchinson asked Mr. Chini why they decided to test the well? It was time, due to the growth of the area. They are not supposed to drink or bathe with E.coli infested water.

Appraiser Kyle Norton said this was a 4.25-acre parcel with a 1500 sq/ft home that was built in 1972. The property record was accurate. He reviewed the sales study in exhibit 2.

He stated there were no notes in their office on any issues on the well. Wells are not valued individually. Water right required wells, this well is exempt. Do not grade the quality of the water source, just if the source has access to water, which the subject does. The value for the water source is \$19,400.

Jessica Hutchinson asked if this would be a destroyed property claim? It is usable, but on a boil water order. The Assessor suggests speaking to their office before filing a claim. This could be labeled as underperforming well.

Jennifer Hoyt asked if Mr. Chini had looked into treating the well? Mr. Chini said yes, the most reasonable would be a chlorination system but he would need to re-pipe and most likely add a pump house. Then he would need to dechlorinate. For UV treatment, it does not kill everything, like iron in the water. They are not prepared to make the changes at this time. The Board asked if the new well be in the same exemption, or would if he would need a permit or water right? Mr. Norton was not totally sure, he has heard of other replaced wells who maintain the exempt status.

The Board of Equalization has determined that the appellant has proven that the water source is contaminated with e. Coli bacteria and that the best remedy for the situation would be to drill a new well if they were ever to sell the property. The Assessor places a value of \$19,400 on functional exempt wells, but as the well still functions to operate fixtures the Board determined that a reduction of \$15,000 was sufficient. The Board voted 3-0 to reduce the value of the improvements.

Dated this 1ST day of October, (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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