

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

Property Owner:   Sage Hills II LLC    
Parcel Number(s):   951747    
Assessment Year:   2021   Petition Number:   BE-210009    
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>          55,830          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          55,830          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          41,420          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          41,420          </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 22<sup>th</sup>, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Evan Jones, and Appellant Ian Elliot.

Appellant Ian Elliot reviewed a map of the property. The yellow parcel is the subject. The appraiser's office did not use the recent sales of nearby pink and green parcels. The two sales were on the market and finally sold for \$450 dollars per acre. The subject was on the market for \$20,000 and did not get interest on the property. There are power lines that run through and in front of the subject. Not on PUD accessibility, utilities do not come close to the parcel. They are not able to access electricity through the BPA even though those are the powerlines. There is no paved road with access. The other parcels sold at their listed prices, and the subject was unable to sell. He believes the parcel is worth \$20,000.

Jessica Hutchinson asked how long was the property listed? Since 2007, off and on. Lowered the price recently due to power lines. The most recent listing was 4 months ago, an offer was made for 20,000 last year, but after inspection, there was not a spot on the parcel for the gravity septic system the buyer wanted, so the deal was broken.

Jessica Hutchinson asked why he thought there was no paved access, but the perimeter of the property runs along vantage hwy. No access permit and topography make an access point difficult. Along Vantage hwy the parcel perimeter is a cliff, not level with the hwy. There is no paved way on to the parcel unless you go far west and follow the BPA service access road.

Appraiser Evan Jones stated that this parcel was 44.8 acres at a total of \$55,825. 39.4 acres are valued at \$53,800, and 5.4 acres are valued at \$2,025 due to the location of power lines, lowering the price per acre. Exhibit 1 was comparable sales; the price per acre for the subject is less than the comparable sales. This is due to topography and powerlines. Mr. Jones reviewed his list of comparable sales for the Board and Appellant. Assessed values were all lower than sale prices. They do make accommodations for the power lines and access.

The appellant Ian Elliot asked Mr. Jones why their office did not use the sales used by the appellant? Topography on one was worse than the subject, it is in a canyon, and the subject has a view. The other sale did not match the others in the area, it seemed more like an outlier to the area. The appellant says the subject is an outlier as well, and the view is through the powerlines no matter where you look from the subject.

Appellant states the two sales he chose are good comparables. He tried to sell the subject for the price suggested and was not able to.

The Assessor's office had already made adjustments to the value due to access issues, power line encroachment, and topography on the subject property. However, the Board felt that the price per acre compared to sales of superior properties directly across the road was still too high, evidenced by the long listing period and failed sale of the subject property. The Board determined that an appropriate price per acre for the land not directly underneath the power lines (39.4 acres) is \$1000 per acre for a total land value of \$41,420. The Board voted 3-0 to reduce the value.

Dated this 14<sup>th</sup> 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](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.

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