

Order of the Kittitas County
Board of Equalization

Property Owner: Allen Sullivan
Parcel Number(s): 508433
Assessment Year: 2021 Petition Number: BE-210036
Date(s) of Hearing: 9-29-21

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>59,010</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>126,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>185,060</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>59,010</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>116,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>175,060</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 29, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Brad Melanson and the Appellant Allen Sullivan.

The Appellant Allen Sullivan stated that this parcel is unique, it was broken out into separate parcels several decades ago. At the time the owners were under the impression the property line started at the KRD canal. The septic and well house would be on the same parcel, but they are not. He appealed a few years ago, the property line starts at the center of the county road. The parcel loses 30ft of land due to the road. There is a KRD canal easement, which also reduces the usable land on the parcel. Not buildable, KRD said he could build right up to the easement though. His home is technically in a zone that is a setback on the property, but the home is grandfathered in. If he were to add anything to the home, it would not be allowed per building code. There is a 75% reduction in buildable space on the lot. The well is a 10ft deep hand-dug well, the water is contaminated and not used for potable water. Septic tank and drain field are not on the subject, on an adjacent parcel. New buyers would need to hook up to water and sewer. The appellant agreed to good condition on the home, new foundation, the electric system is upgraded, water upgraded, new flooring, windows, and paint. The appellant says the home is in good condition. The storage building condition he disagrees with, they label it as fair. It was built in the 1950s, built with 2x4 and bottom plates directly in the soil, now are rotting out. Building sags, a single layer of shiplap, can see the sky through the ceiling. Used as storage only, for trash-type items. Would not park a car under it. The water source for the home is not from the 10 ft well, it is from a neighboring property. The home gets water from a 4th well, that serves 3 homes nearby. There is not a formal shared well agreement.

Appraiser Brad Melanson agreed the home was in fair condition. The home is smaller. The value comes from quality and condition and year built along with features inside. The Assessor's Office does use a size adjustment in their market studies, he believes that the value of the home is accurate. Believes that the storage building is also accurate, given the Appellant's argument. Fair/average does say that there are issues with the building and takes a 50% depreciation. For the water source and septic, the subject parcel has access, even if it is not on the subject property its self. He shows the model report and is at a 94% average for the market area. Comparable sales, not a lot of true comparables in his market area, had to look outside of the location. For small properties, the model is at 89% and his neighborhood is at a 79% average of market sales. KRD easement affects all properties on Manashtash road.

The appellant asked if the comparable properties had easements and the same buildable space requirements? The Appraiser did not get that

information for each comparable property. The assessor's office does not have documentation of the property lines and the easement lines. He suggests working on a boundary line adjustment, and when selling the property to include the utilities located on the adjacent parcel. Their office needs proof of the boundary lines to do any adjustments. The appellant tried to seek a boundary line adjustment in the past and was told that he could not create a non-conforming lot from a non-conforming lot. The appellant asked the Board to consider the property as it stands not as how it could stand.

The Board acknowledges that having the water and septic systems located on a neighboring property without any recorded agreements would affect the marketability of the property in the event of a market sale. Although this can be remedied with a water agreement, recorded easements, or a boundary line adjustment with the adjacent property, the property's market value is currently negatively affected until those are completed. The Board voted 3-0 to reduce the value of the improvements by \$10,000--\$5,000 each for well and septic issues-- for a total of \$116,050 for improvements and \$175,060 overall.

Dated this 14th 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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