

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

Property Owner: Tadlock, Roselyn & Cory & Randy & Danette  
Parcel Number(s): 150343  
Assessment Year: 2022 Petition Number: BE-220004  
Date(s) of Hearing: \_09/30/2022\_

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>174,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,830</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>180,550</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>174,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,830</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>180,550</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 30, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and Appellant Roselyn Tadlock.

The appellant stated that the property is owned by 4 people, it is a small triangular piece of land, it is bordered by the Yakima River on the Southeast side of the property, Big creek on the South side, and the North end is bordered by a dirt road that leads over the Elk Meadows bridge. The improvement on the property is just a small shed that was there when the property was purchased but it is being removed at the counties request because it is in the floodway. It is zoned residential, but it isn't a buildable amount of space. The Yakima River erodes 6-18 inches a year from the property. It is just recreational use.

Jessica Hutchinson asked if the shed could be moved elsewhere on the property, there isn't really any room for it anywhere else on the property.

The appraiser stated that the subject property is .64 acres and assessed at \$174,720. He compared the subject to 4 other properties that show the difference between river front and non-river front and went over his comparable properties, exhibit 2. When/if the subject property removed the shed, they let the assessor's office know.

The appellant stated that the river front is continuing to erode, they aren't putting junk in the river to stop the eroding, the comparable that is the property across from them has a home and a shed on it, so it's not an accurate comparison. The other 3 properties mentioned are all superior to the subject property.

The board has determined that the assessor's valuation be upheld. There needs to be additional exploration and documentation provided to confirm if this parcel is or is not buildable. If it is found that there is not a building site on the property, this information needs to be provided to the assessor's office for consideration. The Board voted 2-1.

Dated this 11 day of November, (year) 2022

Ann Shaw  
Chairperson's Signature

Emily Smith  
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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