

Order of the Kittitas County
Board of Equalization

Property Owner: Scott Thompson
Parcel Number(s): 205634
Assessment Year: 2022 Petition Number: BE-220006
Date(s) of Hearing: 10/19/2022

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>367,150</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>9,370</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>376,520</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>188,193</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>9,370</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>188,193</u>

This decision is based on our finding that:

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

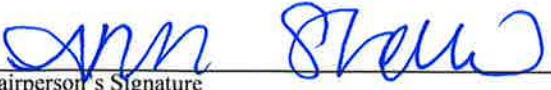
A hearing was held on October 19, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellants Scott and Tamara Thompson.

The appellants stated one concern is the adjoining neighbors' properties are taxed/valued much less than the subject property. The river has changed so much since the property was purchased, the river has moved 600 feet to the North, the divide in the middle of the map was where the river was originally, the description says that the land is on the other side of the river, the river has moved that much. The subject property gets a lot of flooding. It is recreational land, there is no home, just a few storage sheds. They were going to build years ago and had a company do an elevation certificate, the appellants were told in the back corner of the property was the highest/buildable point, but it is so swampy and floods there every year, they would have to drastically raise the level in order to put a cabin or home on. The appellants believe it is unbuildable. There is no sewer, they have a port-a-potty. Both properties neighboring the subject are larger and have similar layouts, but the tax rates are very different.

Mr. Rominger stated that he didn't know the value of the neighboring parcel was a concern. He stated this hearing was regarding the subject parcel, so that is the information he gathered in preparation. The difference between one neighbor and the subject is that the neighbor doesn't have river frontage. There is a 30% deduction to the subject property for flooding, a positive adjustment for river frontage, and a 20% deduction for the access. Mr. Rominger asked the appellants how often it floods, not every year but fairly often. Mr. Rominger went over his comparable properties with similar flooding issues. The improvement on the subject property is a roof cover, the other sheds are not a part of the record. They believe the value to be correct based on the current market and the accuracy of the record.

The board has determined that the land value be reduced to \$188,193 and the improvement value remains at \$9,370 for a total value of \$197,563. The board evaluated the comparable riverfront land sales compared to the subject parcel to determine fair assessed value. The sales comps used were #155 and #156 in the assessor's sales study.

Dated this 8 day of December, (year) 2022


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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