

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

Property Owner: Emmett Loane  
Parcel Number(s): 308233  
Assessment Year: 2022 Petition Number: BE-220019  
Date(s) of Hearing: 09/15/2022

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>111,360</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>327,820</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>439,180</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>77,952</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>327,820</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>405,772</u>

This decision is based on our finding that:

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

Held September 15, 2022. Those present; Chair Ann Shaw, Jessica Hutchinson, Josh Cox, Appraiser Brad Melanson, Appellant Emmett Loane, Clerk Emily Smith.

Appellant Emmett Loan stated that his request is to consider the value of the land. The property is .57 acres, it was originally a part of a farm owned by his wife's family, the home is 72 years old. The home is surrounded by Barnes Rd, Manastash Creek, and a farm access road to another property. He understands that the first acre of a property has more cost value than the remanding acres. In his case it is a family-owned piece of land. It is never going to be sold. He referenced the evidence he submitted.

Appraiser Brad Melanson reviewed Exhibit 2, the market assessment report. It is an analysis of their model to compare the sales that occur to the values the model produces. The median ratio is 85.9% of the sale price, so the model is under performing. Brad explained that the first portion of the property is worth the most because it is the home site and additional land after that is going to decrease the value. The reason why the subject property seem so expensive is Mr. Loane just has a home site and no additional acreage.

Ann Shaw asked how Brad came up with the land value, the office has a sales analysis. They use land sales to determine what the market is doing then make an adjustment. Ann also asked what the original building site value would be, Brad did not have the breakdown. Ann also asked if the creek would add value, yes unless it is in a flood zone.

The Board voted 3-0 to reduce the land value to \$77,952 and uphold the improvement value of \$327,820 for a total of \$405,772. The Board stated that the size of the land is abnormal for this neighborhood. The Board reviewed the facts presented by both parties and found that the land value needed to be fairly adjusted to be in line with the most comparable sales price per acre with consideration that this is considered the building site and therefore given the relative value for that.

Dated this 5<sup>th</sup> day of October, (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](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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