

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

Property Owner:   Ralph Palmer    
Parcel Number(s):   887035    
Assessment Year:   2022   Petition Number:   BE-220124    
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>          193,600          </u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>          63,940          </u>  |
| <input type="checkbox"/> Minerals                | \$ | <u>                          </u>  |
| <input type="checkbox"/> Personal Property       | \$ | <u>                          </u>  |
| Total Value                                      | \$ | <u>          257,540          </u> |

**BOE True and Fair Value Determination**

|  |    |                                    |
|--|----|------------------------------------|
| <input checked="" type="checkbox"/> Land         | \$ | <u>          196,600          </u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>          63,940          </u>  |
| <input type="checkbox"/> Minerals                | \$ | <u>                          </u>  |
| <input type="checkbox"/> Personal Property       | \$ | <u>                          </u>  |
| Total Value                                      | \$ | <u>          257,540          </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 September 15th, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and the Appellant was not present.

Petitions BE-220124 and BE-220190 were heard together.

Mr. Ihrke stated that the appellant is appealing their land value on petition BE-220124. The sales study looks at sales in the Lake Cle Elum area. Generally, the assessor's office is around 81-83% of market value for properties in that area. The assessor's office looks at sales by date, year built, price, age, and they check to make sure the model is working against those variables; and they are consistent. The land sales used as comparables, are within 97-109% of the sale ratio. The comparable properties that are higher in the ratio are larger acres, the subject properties are just under 1 acre. Sales 1-5 on the land sales and analysis, exhibit 3, are in the 92-95% assessed to sales ratio. The appraisers are using the same model that the comparable parcels were valued in to value the subject parcels. Mr. Ihrke does not believe the parcels are being overvalued (in reference to both land values for BE-220190 and BE-220124).

Ann Shaw asked the value of the first buildable acre, the first .41 acre is \$857,143 per acre which is \$120,000 base value. The next .36 acres are \$111,111 per acre which comes out to \$40,000, and .5 – 1 acre is \$80,000 per acre.

Jessica Hutchinson asked if the comparable sales were pulled because of their size, yes, they are nearest in size to the two subject parcels, there were no land sales in the area under 1 acre.

There are no view or topography adjustments to the two subject parcels. There are 2 land comparable sales that do not have any view or topography adjustments, making them similar to the subject parcels.

Regarding petition BE-220190, The sales analyst for improved sales, exhibit 3 page 19, compares sale price to the assessed market value, and it is 87-89% for houses similar in size to the subject. Mr. Ihrke subtracted out land value and other miscellaneous items including well and septic, out buildings from sale price and what is left over is what was paid for the house. Sale 10 is lower in quality.

Beginning of exhibit 3 page 9, that comparable sale property is lesser quality then subject property. Mr. Ihrke stated with the price per square foot of between \$284-389, when you subtract out land, and miscellaneous items and site, you get \$507,000 for the house, divided by living area is \$267/ square foot which is lower than sale 7,8 and 9, so if anything, the assessors office believes the subject parcels are being undervalued.

The board upheld the assessor's valuation. The assessor supported his value with his model and breakdown of price per acre of the subject property. The board voted 3-0 to uphold the assessor's valuation.

Dated this 20<sup>th</sup> day of October, (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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