

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

Property Owner:   Flying A Land LLC    
Parcel Number(s):   956825    
Assessment Year:   2022   Petition Number:   BE-220162    
Date(s) of Hearing:   10/28/2022  

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>          108,100          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>              4,070          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          112,170          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          108,100          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>              4,070          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          112,170          </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 28, 2022. Those present: Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Emily Smith, Appraiser Anthony Clayton, and Appellant Andrew Schmidt.

BE-220138 through BE-220174 were all heard together.

The appellant stated that the land was platted at the suggestion of the county. There are no improvements, they are plat lots. The value put on the lots are inaccurate, some of them are .5 miles off the road. All lots, besides 1, would have to be built from scratch, including paved roads. To develop he would need to put in 2 miles of road, 3 miles of utilities, and fire code that triggers sprinklers and hydrants. 58 water rights were purchased in 2021, at a price of \$716 per right, he was unable to use the County's water rights. The lots would only be sold in bulk, you wouldn't buy them one by one, making the assessed value per lot too high.

Mr. Clayton asked why he can't use the County water rights. He was told by Community Development Services that he couldn't for development.

The appraiser stated that the parcels are in current use. Mr. Clayton went over the plat maps in the evidence packet. You wouldn't have to make roads to each lot, some are existing. One of the lots in the plat has a house on it already. Each parcel has a water right, they feel that some parcels are undervalued. The improvement value is just for the water right. \$4,070 is the base value for improvements on properties like some of the subject parcels, it is the simplest water right in the County to purchase. He went over his submitted comparable sales. There are access adjustments made to every parcel.


Jessica Hutchinson asked about how the assessor gets to their base value of \$110,000 per 1 acre. It is based on sales data; you will get a higher base value the closer you get to town.

Josh Cox asked if the comparable properties presented by the Assessor's office are part of plats or if they are standalone parcels, Mr. Clayton said it varies, there are some that are plat lots and some are sold as just lots.

The appellant stated that the submitted comparable sales from the Assessor are further out than the comparable properties that the appellant spoke to during the hearing. The appellant feels that you cannot compare the subject parcels to other parcels with more improvements, like septic or wells, or with different characteristics like a platted lot versus just a vacant lot.

The Board has determined that the Assessor's adjustment to the parcels for inferior access is adequate. The Assessor's office has taken development costs into account to make the parcels accessible. Without detailed information from the appellant to suggest that a higher adjustment is necessary, the Board voted 3-0 to sustain the Assessor's value.

Dated this 14 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](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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