

Order of the           Kittitas           County

**Board of Equalization**

Property Owner: Kimball Exempt Family Trust

Parcel Number(s): 318435

Assessment Year: 2022

Petition Number: BE-220182

Date(s) of Hearing: 11/02/2022

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>223,750</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>223,750</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>223,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>223,750</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 November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Ann Marie Kimball and Keith Butler.

The appellant stated that the subject was purchased by her father a long time ago, in 2020 it was purchased by the family. The subject has had an appraisal done on it and is presented in evidence. The comparable properties submitted by the assessor are built lots. There are very restrictive regulations in the development, it has greatly increased in value in the last 3 years. You can't divide the lot and you can't build a duplex on the lot. Additionally, there is going to have a development put in near which will affect the value. It is a steep lot, and there is a lot of interstate noise.

Jessica Hutchinson asked about the encroachment's issues, there is a small neighboring dwelling just at the edge of the road, the neighbor put a parking pad that would affect the value if they were to build.

The appraiser stated that the subject is .22 acres and adjustment to the land for partial view. The 2020 sale of the subject wouldn't be a market sale since it was a family sale. He explained the market report and the appraisal process. Hayk was in reevaluation this year. If the condos are built and they do affect the value that will be addressed in that assessment year? Exhibit 2 is the market area of Snoqualmie and Hyak area. Sales support the land value of the subject. There is a view adjustment of \$20,000 on the subject lot. The appellant disagrees.

The board has determined that the assessor's value is upheld. The market sales in the neighborhood support the value given by the assessor's office. The board voted 3-0..

Dated this 16 day of December, (year) 2022

Ann Shaw

Emily S

**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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