

Order of the Kittitas County

Board of Equalization

Property Owner: Douglas Weis
Parcel Number(s): 217035
Assessment Year: 2022 Petition Number: BE-220187
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> 213,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 213,000 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 213,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 213,000 </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 Joel Ihrke, and Appellant Douglas Weis.

BE-220130, BE-220132, and BE-220187 were heard together.


The appellant stated that the subject parcels surround his home. They are on a County private road, it is not maintained, it was built in the 1960s, and the road isn't up to County standards. They can't enact a snowplowing program due to road regulations. Some lots have small outbuildings, lot 70 has a well on it that services the house. The other 3 lots do not have water. Lot 68, 69, and 70 do have access because of the home loop driveway. Lot 71 has no access, to water, or power. The appellant went over his submitted comparable properties.

The appraiser started with his sales study and submitted comparable properties. All properties in the sales study are valued in the same model. The subject parcels have no adjustments on them for view or access. The basic model is \$200,000 for 1 acre, additional acreage is valued at \$20,000 per additional acre. BE-220130 the first acre is \$200,000 and the .46 acres is \$9,200 and the well at \$7,500. BE-220132 the first acre is \$200,00 and the remaining .06 acres is \$1,200, there are a few roof covers as improvements. BE-220187 has the first acre valued at \$200,000 and the remaining .65 acres are \$13,000 with no improvements.

The Board voted 3-0 to uphold the Assessor's Value. Although the properties have challenges due to limited access in the winter and the quality of the road, the Assessor's Office uses appropriate comparable sales in the area with similar challenges to arrive at a 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 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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