

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

Property Owner:     Marc Warner      
Parcel Number(s):     13090      
Assessment Year:     2022     Petition Number:     BE-220192      
Date(s) of Hearing:     10/27/2022    

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>    216,600    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    216,600    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    216,600    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    216,600    </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 27, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Marc Warner.

BE-220192, BE-220194, BE-220195, and BE-220184 were heard together.

The appellant stated that there are 4 parcels in question, they do not feel the comparable properties presented by the assessor's office are true comparable properties. 15 acres of wooded land, is sub divided into 5 parcels, they are not contesting the parcel that has the home on it. All four are undeveloped forest land, the only access is a dirt path. No well, power, cable, or any utilities. BE-220194 is a steep slopped land, BE-220195 is semi-flat with some slopped, and BE-220184 is shaped as an inverted triangle and has a lake view adjustment but there isn't a building area that is in the view, you would have to create a road to get to that parcel. BE-220192 is a 100-foot-high hill with steep sides.

The appraiser stated that the 4 parcels are along Salmon La Sac Road. All response/evidence packets are the same for all 4 parcels. Mr. Norton went over his land sales. Lineal footage of lakefront is impacting the land value. The subject has 214 feet of lakefront. There are no topography adjustments on any of the parcels.

The appellant stated that they do not have lake access, just a partial lake view.

The board has determined that the assessor's valuation is upheld. The subject parcel is highly desirable for its location and views. The market sales support the assessed value in comparison to the subject parcel. The Board voted 3-0.

Dated this     14     day of     December    , (year)     2022    

    Ann Shaw    

    Emily Smith

**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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