

**KITTITAS COUNTY
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926
(509) 962-7506

ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION

Property Owner(s): Lori Claffey
Mailing Address: 42019 SE 136 ST
North Bend, WA 98045
Tax Parcel No(s): 675734
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0003

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustain
the determination of the Assessor.

Assessor's Determination

Assessor's Land: \$280,650
Assessor's Improvement: \$322,760
TOTAL: \$603,410

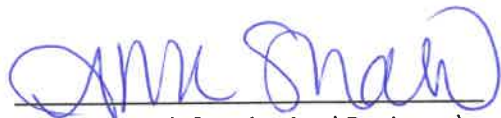
Board of Equalization (BOE) Determination

BOE Land: \$280,650
BOE Improvement: \$322,760
TOTAL: \$603,410

Those in attendance at the hearing and findings:

Lori Claffey, Petitioner via telephone and Mike Hougardy, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Leavitt-Hutchinson Hearing Examiner.

Hearing Held On : December 13, 2023
Decision Entered On: December 14, 2023
Hearing Examiner: Jessica Leavitt-Hutchinson Date Mailed: 12/19/23


Chairperson (of Authorized Designee)


Clerk of the Board of Equalization

NOTICE OF APPEAL

This order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within THIRTY days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Washington State Board of Tax Appeals or the Kittitas County Board of Equalization Clerk.

KITTITAS COUNTY BOARD OF EQUALIZATION- PROPOSED RECOMMENDATION

Appellants: Lori Claffey
Petition: BE-23-0003
Parcel: 675734
Address: 2630 S Cle Elum Ridge Rd

Hearing: December 13, 2023 9:04 A.M.

Present at hearing: Lori Claffey, Petitioner via telephone; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Lori Claffey, Mike Hougardy

Assessor's determination:
Land: \$280,650
Improvements: \$322,760
Total: \$603,410

Taxpayer's estimate:
Land: \$250,000
Improvements: \$210,000
Total: \$460,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1566 square foot cabin on 20.13 acres on South Cle Elum Ridge Road.

Ms. Claffey stated that the cabin has seasonal access only and that was not taken into account in the valuation. She also stated that the cost to bring power to the cabin would be around \$150,000.

Mr. Hougardy stated that the land value of the subject property has a 20% negative adjustment for seasonal access. The land would be valued at \$310,650 without that downward adjustment. He provided a list of five comparable land sales that also have seasonal access adjustments, and of those several also have downward adjustments for power lines. The average price per acre (PPA) of the comparable sales comes to \$20,570 while the subject is valued at a PPA of \$13,942.

Mr. Hougardy also provided a list of five improved sales with seasonal access, most with similar quality rating to the subject property. The average price per square foot (PSF) of the comparable sales comes to \$385 PSF. The subject property is currently valued at \$206 PSF. Of the improved sales, the most comparable to the subject property in age, quality and size sold on Sky Meadows Drive in 12/2022 for \$450,000, or \$247 PSF.

Ms. Claffey asked to clarify if the access adjustment applied to the entire value of the property. Mr. Hougardy explained that the access adjustment is to the land value only. The improvements are valued on a cost basis and the access issue only applies to the land.

Mr. Hougardy also prepared a list of four sales that would compare to the subject property if the subject did include the \$75,000 cost to provide power (Mr. Hougardy clarified that the appellant estimated \$75,000 cost to cure in her petition). Those sales come to an average of \$290 PSF, which is still higher than the Assessed Value.

CONCLUSIONS OF LAW:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct, but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 81.40.0301

In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed...”

RCW 84.40.020

“The true and fair value of real property for taxation purposes...must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years...
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance...”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods...

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

RECOMMENDATION:

The Hearing Examiner has determined that the appellant has not met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

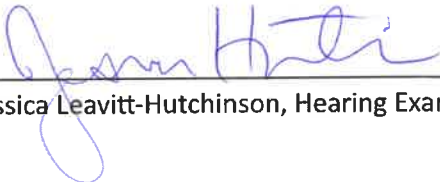
The adjustments made by the Assessor's Office to the value of the land for access are proven adequate based on the comparable sales of both land only and improved sales.

Every finding of fact this is a conclusion of law shall be deemed as such. Every conclusion of law that contains a finding of fact shall be deemed as a finding of fact.

PROPOSED DECISION:

The Examiner proposes that the Kittitas County Board of Equalization sustain the Assessed Value.

DATED 12/14/23



Jessica Leavitt-Hutchinson, Hearing Examiner