

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

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**ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION**

Property Owner(s): Dennis Claypool

Mailing Address: 233 Sage Brook Ln  
Cle Elum, WA 98922

Tax Parcel No(s): 953002

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0005

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

Assessor's Determination

Assessor's Land: \$32,080  
Assessor's Improvement: \$260,500  
TOTAL: \$292,580

Board of Equalization (BOE) Determination

BOE Land: \$32,080  
BOE Improvement: \$260,500  
TOTAL: \$292,580

**Those in attendance at the hearing and findings:**

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 Hutchinson-Leavitt, Hearing Examiner.


Hearing Held On : November 1, 2023

Decision Entered On: November 9, 2023

Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/18/23

  
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: Dennis Claypool  
Petition: BE 23-0005  
Parcel: 953002  
Address: 233 Sage Brook Lane, Cle Elum WA

Hearing: November 1, 2023, 3:11 p.m.

Present at hearing: Mike Hougardy, Assessor; Jessica Miller, BOE clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:  
Land: \$32,080  
Improvements: \$260,500  
Total: \$292,580

Taxpayer's estimate:  
Land: \$19,250  
Improvements: \$202,310  
Total: \$221,560

**SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:**

The subject property is a condominium in Sagebrook Condominiums located in Cle Elum.

The appellant was not present at the time of the hearing. In the petition Mr. Claypool stated that he is applying for the Senior Exemption program.

Mr. Hougardy stated that the subject property was purchased by the appellant in 2020 for \$240,000, which is more than the value that Mr. Claypool is asking for. The subject property is currently assessed at \$201 per square foot. Mr. Hougardy provided 6 sales of condo within the same complex, all essentially identical to the subject property that sold for a range of \$198 to \$270 per square foot with an average of \$218 per square foot. The subject property is assessed on the low end of that range.

**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 1<sup>st</sup> 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.


Looking at the comparable sales of properties within the subject property’s condominium complex, the assessed value is deemed reasonable and correct.

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 11/9/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner