

**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): Richard & Debbie Willits

Mailing Address: 16641 Upper Badger Pocket Rd
Ellensburg, WA 98926

Tax Parcel No(s): 15938

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0007

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: \$151,240
Assessor's Improvement: \$513,400
TOTAL: \$664,640

Board of Equalization (BOE) Determination

BOE Land: \$151,240
BOE Improvement: \$513,400
TOTAL: \$664,640

Those in attendance at the hearing and findings:

See attached Recommendation of the Hearing Examiner.

Hearing Held On : December 11, 2023


Decision Entered On: December 14, 2023

Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/20/23



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: Richard & Debbie Willits
Petition: BE-23-0007
Parcel: 15938
Address: 16641 Upper Badger Pocket Rd

Hearing: December 11, 2023 9:06 A.M.

Present at hearing: Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:
Land: \$151,240
Improvements: \$513,400
Total: \$664,640

Taxpayer's estimate:
Land: \$112,740
Improvements: \$474,810
Total: \$587,550

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1716 square foot home on 5.31 acres on Badger Pocket Road in Ellensburg

The appellant was not present at the time of the hearing. In their petition, the appellant stated that some neighbor's homes are assessed lower than them. The appellant also mentioned a neighboring property with run down vehicles on their property.

Mr Hougardy provided a market sales report that shows an assessment rate of 88% in the subject neighborhood, which shows they are valuing properties below market value. The Assessor's Office provided a list of vacant land and improved sales in the subject property's market area. The land sales show nine comparable sales with an average price per acre of \$36,402. The subject property is assessed at \$28,482 per acre. Mr. Hougardy stated that the first 6 sales are most comparable to the subject, and of those only one sold for below the assessed value at \$20,755 per acre (sale #9) and another of those (sale #5) sold for much more than the assessed value at \$54,734 per acre. The five improved sales provided by the Assessor's Office show an average of \$293 per square foot, while the subject property is assessed at \$311 per square foot. Of those sales, #5,#7, and #9 are all above 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 comparable sales provided by the Assessor’s Office support the Assessed Value of the property. No sales were provided by the appellant to suggest a different value.

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