

**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): Jeff Cole
Mailing Address: 930 Skyview Drive
Ellensburg, WA 98926
Tax Parcel No(s): 20375
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0008

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: \$170,000
Assessor's Improvement: \$554,210
TOTAL: \$724,210

Board of Equalization (BOE) Determination

BOE Land: \$170,000
BOE Improvement: \$554,210
TOTAL: \$724,210

Those in attendance at the hearing and findings:

See Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : December 11, 2023

Decision Entered On: January 11, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 11/16/24


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: Jeff Cole
Petition: BE-23-0008
Parcel: 20375
Address: 930 Skyview Drive

Hearing: December 11, 2023 9:19.M.

Present at hearing: Jeff Cole, Petitioner; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Jeff Cole, Mike Hougardy

Assessor's determination:
Land: \$170,000
Improvements: \$554,210
Total: \$724,210

Taxpayer's estimate:
Land: \$130,000
Improvements: \$528,210
Total: \$658,210

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 2255 square foot single family residence on 4 acres on Skyview Lane in Ellensburg.

Mr. Cole stated that his main argument is with the land value. He stated that the Assessor's Office explained to him that smaller parcels sell for and are valued at a higher price per acre than larger parcels. He believes that principle applies in a densely populated area, but not in a rural area. Since he has a smaller parcel, he is limited to how much he can do with his property and how much livestock he is able to raise on this property, which should make it less valuable.

Mr. Hougardy stated that the sale provided by the appellant is not included with his market report because it happened in 2023, but that it actually helps justify the Assessed Value of the subject property. He explained that the first acre of land carries the most weight at \$100,000 per acre, the second through fifth acres at \$10,000 per acre, and additional acres at \$4,000 per acre. These figures are calculated based on the sales that have actually occurred, not what they believe will happen. He also stated that any necessary adjustments that need to be made for topography, access, view, etc. are added or deducted from the first acre.

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.

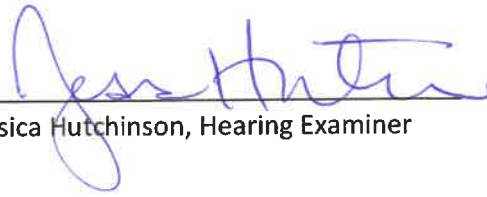
The comparable sales provided by the Assessor’s Office are sufficient evidence of the Assessed Value.

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 1/11/24



Jessica Hutchinson, Hearing Examiner