

**KITTITAS COUNTY**  
**BOARD OF EQUALIZATION**  
411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

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

Property Owner(s): Testamentary Trust of Jerry Waye McMeans  
Mailing Address: 820 Colockum Road  
Ellensburg, WA 98926  
Tax Parcel No(s): 958171  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0023

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

Assessor's Determination

Assessor's Land: \$175,090  
Assessor's Improvement: \$0  
TOTAL: \$175,090

Board of Equalization (BOE) Determination

BOE Land: \$143,210  
BOE Improvement: \$0  
TOTAL: \$143,210

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

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 8, 2023

Decision Entered On: February 8, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 2/23/24



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: Testamentary Trust of Jerry Wayne McMeans

Petition: BE-23-0023

Parcel: 958171

Address: 820 Colockum Road

Hearing: November 8, 2023 10:34 A.M.

Present at hearing: Cindy McMeans and Lisa Lawrence, appellant; Anthony Clayton, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Cindy McMeans, Lisa Lawrence, Anthony Clayton

Assessor's determination:

Land: \$175,090

Improvements: \$0

Total: \$175,090

Taxpayer's estimate:

Land: \$119,342

Improvements: \$0

Total: \$119,342

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

The subject property is a 120 acre parcel near Colockum Road in Ellensburg.

Ms. McMeans stated that the sales provided by the Assessor are not good comparables for her property. The subject property is land locked by several other parcels, has power lines cutting through the middle of the property, does not have irrigation rights from KRD, and is located in the red zone for residential water. The property does have irrigation rights from Caribou Creek that runs through the property but the creek is seasonal for a very short time and is inferior to KRD rights.

Mr. Clayton stated that many adjustments have been made to the property to account for power lines, range land, and the creek. The sales used may not be direct sales, but they are range or creek irrigated properties and show how those types of properties sell, then adjustments are made. The approximate Assessed price per acre for the subject is \$1459 which the comparables averaged \$2900-8800 per acre. The subject property is valued as additional acreage because of the lack of a building site (access and red zone water issue).

**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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent and convincing evidence.


The appellant has shown that the property is over valued. While the Assessor’s Office has valued it significantly less than that subject properties, the subject property is at a much higher disadvantage being landlocked by several parcels and having no prospects for gaining residential water. I recommend valuing the property at a 20% increase from the previous value to account for market increases.

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 lower the value to \$143,210.

DATED 11/8/23

  
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Jessica Hutchinson, Hearing Examiner