

**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): Scott Engel

Mailing Address: 20913 29<sup>th</sup> Ave SE  
Bothell, WA 98021

Tax Parcel No(s): 622534

Assessment Year: 2023 (Taxes Payable in 2023)<sup>4</sup>

Petition Number: BE-23-0030

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: \$304,400  
Assessor's Improvement: \$269,680  
TOTAL: \$574,080

Board of Equalization (BOE) Determination

BOE Land: \$304,400  
BOE Improvement: \$269,680  
TOTAL: \$574,080

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

Mike Hougardy, Appraiser of the Assessor's Office, was 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 27, 2023  
Decision Entered On: November 30, 2023  
Hearing Examiner: Jessica Hutchinson-Leavitt      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: Scott Engel  
Petition: BE-23-0030  
Parcel: 622534  
Address: 310 Bunker Road

Hearing: November 27, 2023 9:05 A.M.

Present at hearing: Mike Hougardy, appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:  
Land: \$304,400  
Improvements: \$269,680  
Total: \$574,080

Taxpayer's estimate:  
Land: \$260,000  
Improvements: \$210,000  
Total: \$470,000

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

The subject property is a 570 square foot residential cabin on 1.22 acres in Roslyn.

The appellant was not present at the hearing. In the petition, Mr. Engel stated that the home was listed for \$400,000 when he purchased it two years ago. He stated that it does not even have a bedroom, only a loft, and that the Redfin online estimate is \$33,000 less than the assessed value. Mr. Engel also stated that the land is not totally flat and not all of the land is usable.

Mr. Hougardy stated that the home is in a predominantly recreational area in the rural Upper Kittitas County market area. The market report states that the model used by the Assessor's Office is performing at an 86% median rate of assessment, meaning they are not overassessing properties. Mr. Hougardy provided a list of comparable sales in the market area with similar size home and acreage with an average price per square foot of \$567 while the subject property is assessed at \$468 per square foot. He also provided two vacant land sales for \$415,000 and \$405,000, both of which are assessed below their market sale. The land for the subject property is assessed at \$304,000.

**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.

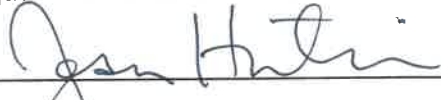
The comparable sales used by the Assessor’s Office to support the value are all appropriate properties to use with the subject property, all small homes in the same recreational neighborhood. The average price of those comparables suggests that the value could potentially be higher than the current Assessed Value. Furthermore, the sales study provided by the Assessor’s Office indicates that the model is performing well and not over assessing properties in the area.

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 11/30/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner