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): Greg & Dana Ogan

Mailing Address: 710 Barnes Rd
Ellensburg, WA 98922

Tax Parcel No(s): 148233

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0032

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

Assessor's Determination		Board of Equalization (BOE) Determination	
Assessor's Land:	$154,500	BOE Land:	$154,500
Assessor's Improvement:	$733,050	BOE Improvement:	$733,050
TOTAL:	$887,550	TOTAL:	$887,550

Those in attendance at the hearing and findings:
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 29, 2023
Decision Entered On: December 28, 2023
Hearing Examiner: Jessica Hutchinson Date Mailed: 1/12/24

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: Greg & Dana Ogan
Petition: BE-23-0032
Parcel: 148233
Address: 710 Barnes Rd

Hearing: November 29, 2023 9:06 A.M.

Present at hearing: Dana Glenn, appraiser via WebEx; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Dana Glenn

Assessor's determination:
Land: $154,500
Improvements: $773,050
Total: $887,550

Taxpayer's estimate:
Land: $134,500
Improvements: $530,000
Total: $664,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence on 2.45 acres off of Barnes Road in Ellensburg.

The appellant was not present at the hearing. In their petition, the appellant stated that sales and values of comparable properties in the last 5 years are significantly lower. They noted that while their newer construction shop is larger than many of the shops in the comparable properties, it does not account for the significantly increased value on the notice. They also noted that their insurance company did not consider the size of the shop in their coverage estimate. They estimated they had done $150,000 of work in building the shop, updating siding of the home, putting on a new roof, and installing solar panels. The appellant also provided several comparable sales– Hanson Road for $535,000 in 2020, Brown Road for $465,000 in 2021, another on Hanson Road for $550,000 in 2022, and Cedar Cove Road for $655,000 in March 2023.

Mr. Glen stated that the large shop with bonus living area contributes a lot to the value and is something many of the comparable properties do not have. In general, the Assessor's Office is performing at about 12% below market value for the subject neighborhood.

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 majority of sales used by the appellant are outdated and would need to be trended up to 2023 market value. Additionally, the large shop with bonus living area and many other storage buildings contributes a significant amount of 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 12/28/23

Jessica Hutchinson-Leavitt, Hearing Examiner