

**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): Ronald Rogalski

Mailing Address: PO BOX 652
Cle Elum, WA 98922

Tax Parcel No(s): 293936

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0040

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: \$161,950
Assessor's Improvement: \$1,348,240
TOTAL: \$1,510,190

Board of Equalization (BOE) Determination

BOE Land: \$161,950
BOE Improvement: \$1,348,240
TOTAL: \$1,510,190

Those in attendance at the hearing and findings:

Ronald Rogalski and Bunny Rogalski, Petitioners and Mike Hougardy, Appraiser of the Assessor's Office, were present 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 1, 2023
Decision Entered On: November 9, 2023
Hearing Examiner: Jessica Hutchinson-Leavitt Date Mailed: 12/18/23



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: Ronald Rogalski
Petition: BE23-0040
Parcel: 293936
Address: 21 Dunnagan Avenue, Cle Elum WA

Hearing: November 1, 2023, 1:00 p.m

Present at hearing: Ronald Rogalski, appellant; Bunny Rogalski, appellant; Mike Hougardy, Kittitas County Assessor; Jessica Miller, BOE clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Ronald Rogalski, Bunny Rogalski, Mike Hougardy

Assessor's determination:
Land: \$161,950
Improvements: \$1,348,240
Total: \$1,510,190

Taxpayer's estimate:
Land: \$126,950
Improvements: \$1,161,040
Total: \$1,287,990

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

Hearings for BE 23-0040 and BE 23-0041 were held together. The subject property of BE 23-0040 is a single family residence on 4.39 acres built in 2011 with an additional dwelling unit located near the city of South Cle Elum. BE 23-0041 is a 4.39 acre property adjacent to the main home parcel.

The arguments and testimony pertaining to BE 23-0041 are left out of this recommendation.

The appellant stated that the increase in value to the property since the last assessment is too excessive. Mr. Rogalski stated that he may have to sell the property if the taxes increase too much in future years.

Mr. Hougardy stated that the size of the home in the subject neighborhood makes it difficult to find comparable sales in the immediate area. The appellant's estimate isn't too far off of the assessed value, and cost approach for the home would likely raise the 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.

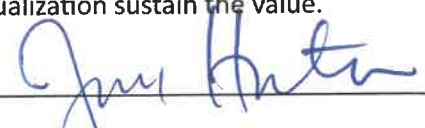
Without sales evidence or another approach to value from the appellant to show a lower value, the Assessor’s value is assumed correct.

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 value.

DATED 4/9/23



Jessica Hutchinson-Leavitt, Hearing Examiner