

**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): Richard & Barbara Raabe
Mailing Address: 21421 NE 6th PL
Sammamish, WA 98074
Tax Parcel No(s): 536236
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0147

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: \$319,600
Assessor's Improvement: \$535,000
TOTAL: \$854,600

Board of Equalization (BOE) Determination

BOE Land: \$319,600
BOE Improvement: \$444,353
TOTAL: \$763,953

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner. The Board of Equalization motioned to reduce the improvement value from \$535,000 to \$444,353 for a total of \$763,953. This motion was carried, 2 for and 1 against.

Hearing Held On : November 27, 2023


Decision Entered On: December 28, 2023

Hearing Examiner: Jessica Leavitt-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: Richard & Barbara Raabe

Petition: BE-23-0147

Parcel: 536236

Address: 70 Bunker Rd

Hearing: November 27, 2023 10:28 A.M.

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

Testimony given: Mike Hougardy

Assessor's determination:

Land: \$319,600

Improvements: \$535,000

Total: \$854,600

Taxpayer's estimate:

Land: \$300,000

Improvements: \$400,000

Total: \$700,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1729 square foot single family residence on 1.98 acres in Ronald.

The appellant was not present at the hearing. In their petition, they stated that home prices have fallen in the past year and provided three comparable sales as support. One is their neighbor's home, sold in November of 2022, while the others sold in April and May of 2023.

Mr. Hougardy stated that the subject property is a 1729 square foot home in a neighborhood of primarily seasonal access vacation homes. The Assessor's Market Report shows an overall 86% assessment ratio in the area, which indicates that they are not overassessing properties. Mr. Hougardy provided nine sales like the subject property within the same neighborhood, and noted that the area has frequent sales showing a healthy market. Of those sales, the average price per square foot with the land included comes to \$553 and \$392 without the land value included. The subject property is assessed at \$494 per square foot with the land value included, \$309 without the land value. He also addressed the sales provided by the appellant, which average out to \$404 per square foot with the land included, \$291 without the land value. Of those sales, the sale on Bunker Road was included in the Assessor's sales study, but is a low sale and is considered an outlier. It is a lower quality home than the subject property. The other two sales provided by the appellant are sales from 2023, so they are not used in the Assessor's sale study as they are after the appraisal date of January 1, 2022. However the price per square foot on the first sale is \$306, very close to the subject property's value, and the second sale is \$509 per square foot, much higher than the subject's assessment.

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 both the appellant and the Assessor’s Office indicate that the subject property has been valued at a reasonable price per square foot.

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