

**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): Blue Jay Land Company LLC
Mailing Address: 1890 Nelson Siding Rd
Cle Elum, WA 98922
Tax Parcel No(s): 950585
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0213

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: \$95,000
Assessor's Improvement: \$0
TOTAL: \$95,000

Board of Equalization (BOE) Determination

BOE Land: \$30,000
BOE Improvement: \$0
TOTAL: \$30,000


Those in attendance at the hearing and findings:

Patrick Deneen, Petitioner and Anthony Clayton, 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 : October 23, 2023
Decision Entered On: November 9, 2023
Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/8/23


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: Blue Jay Land Co.

Petition: BE 23-0213

Parcel: 950585

Address: No address, Ronald

Hearing: Monday, October 23, 2023, 9:00 am

Present at hearing: Pat Deneen, representative for Blue Jay Land Co.; Patrick Deneen; Josh Fredrickson, Kittitas County Public Works; Anthony Clayton, Appraiser

Testimony given:

Pat Deneen

Josh Fredrickson

Anthony Clayton

Assessor's determination:

Land: \$95,000

Improvements: 0

Total: \$95,000

Taxpayer's estimate:

Land: \$6,000

Improvements: 0

Total: \$6,000

Summation of evidence presented and finding of fact:

The subject parcel is one of 21 parcels in a subdivision off of Ridgecrest Road near the town of Ronald.

Mr. Deneen began by stating that the subject parcels and the rest of the subdivision are being unfairly valued as buildable home sites, but the parcels are prohibited from being built on due to the condition of the access road. The road is not up to current Kittitas County road standards and it would not be feasible to bring the road up to standard.

Mr. Deneen provided photo evidence to show the extreme slope of the access road to the parcels. The road is far narrower than the required 26 feet required by Kittitas County code, and the steep banks on either side of the road prevent a workable solution.

Mr. Fredrickson from Public Works provided oral testimony to affirm that the parcels would not be granted building or access permits with the road in its current condition, and that solving the issues with the road are unlikely due to the extreme increase in grade of the road in some places. A correction to the grade would not fit within the current easement configuration across the parcels.

Mr. Deneen also noted that there are feasibility concerns with respect to access to utilities and availability of water rights, even in the unlikely event that the access issues could be fixed.

Mr. Clayton noted that the appellant did not provide any comparable sales. He stated that the Assessor's Office was only able to find one sale, very near the subject property and on the same access road, that sold as a package of four parcels for \$579,000 on 5/14/2021. The lots are similar in size to the subject and have similar topography challenges. There are no other comparable sales provided because there are none.

Mr. Fredrickson noted that the purchasers of the comparable sale properties were likely unaware that the parcels could not be built on, and that they likely did not do their homework prior to purchasing. He also noted that absolutely no access permits of any kind would be granted to properties served by Ridgecrest Road, even for a driveway or recreation access, and if those parcels were discovered to have put in any kind of access they would likely be cited by CDS and required to remove the access point.

Mr. Clayton suggested that the properties could possibly have access to water through Mr. Deneen's Group A water system at the bottom of Ridgecrest Road. Mr. Deneen stated that there are a limited number of hookups allowed from that water system and they are mostly accounted for, even if it was feasible to run water lines up the steep grade to the subject properties, which it is not.

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)

Jessica Hutchinson-Leavitt, Hearing Examiner