

**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): Matthew & Harmony Barsness
Mailing Address: 251 McDowell Rd
Ellensburg, WA 98926
Tax Parcel No(s): 953815
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0279

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: \$171,640
Assessor's Improvement: \$634,600
TOTAL: \$806,240

Board of Equalization (BOE) Determination

BOE Land: \$171,640
BOE Improvement: \$634,600
TOTAL: \$806,240

Those in attendance at the hearing and findings:

See attached Recommendation of the Hearing Examiner.

Hearing Held On : December 11, 2023

Decision Entered On: December 14, 2023

Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/20/23


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: Matthew & Harmony Barsness

Petition: BE-23-0279

Parcel: 953815

Address: 251 McDowell Rd

Hearing: December 11, 2023 10:22 A.M.

Present at hearing: Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:

Land: \$171,640

Improvements: \$634,600

Total: \$806,240

Taxpayer's estimate:

Land: \$119,640

Improvements: \$426,160

Total: \$545,800

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 3113 square foot residential home on 5.41 acres on McDowell Road in Ellensburg.

The appellant was not present at the time of the hearing. In their petition, the appellant stated that their value has increased \$174,910 and projected to raise even higher next year. They stated there are other homes in the neighborhood that are not in open space (the subject property is in the open space program) that are valued \$100,000 less than their home.

Mr Hougardy started by stating that the subject property is in the Open Space Current Use Program, where parcels under 20 acres must have the first acre of the property valued as a home site value at full market value. For the subject property's market area, the first acre home site is valued at \$100,000 with additional acreage valued at \$1549 per acre. The subject property is valued at \$100,000 for the first acre with a view adjustment of \$30,000, then the remaining acreage valued at \$6,830 for a total Current Use value of \$136,830, which is the value the appellants pay taxes on. He clarified that this hearing is on the market value of the property, which is determined separately from Current Use Value.

Mr. Hougardy continued on to state that the Assessed Value of the land comes to \$31,726 per acre, while the appellant believes it should be valued at \$22,115 per acre. The Assessor's Office provided a list of six

sales near the subject property with an average price per acre of \$46,432, which is much higher than the Assessed Value. The sale most comparable in size to the subject property on Roza Drive sold for \$56,098 per acre, suggesting that the subject property could be valued much higher than it is currently assessed at.

The Assessor's report also included a list of six improved comparable sales in the subject market area. The assessed price per square foot (PSF) of the subject property is \$204 PSF, while the appellant believes it should be valued at \$137 PSF. The comparable sales used by the Assessor's Office all have a Quality rating of 3.5 like the subject property. The sale most comparable to the subject property is sale #25 on Vanderbilt Road, which is similar in size and acreage, sold for \$253 PSF. The average of all of the comparable sales in the Assessor's list comes to \$266 PSF. Mr Hougardy addressed the sales provided by the appellant, pointing out that all sales were in 2022, which makes them great comparables. The average price per square foot of those sales comes to \$289 PSF, which is higher than both the Assessed Value and the comparable sales used by the Assessor's Office. The best comparable in the appellant's list is sale #9 (also used by the Assessor) which sold for \$352 PSF, much higher than the Assessed Value.

Mr Hougardy ended by stating he has more information on the Current Use and Open Space program if the appellants are interested.

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.

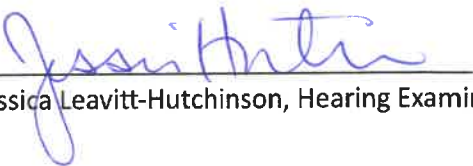
The sales provided by both the Assessor’s Office and the appellant prove that both the price per acre of the land and the price per square foot of the improvements are valued accurately, and could possibly be assessed higher based on the sales.

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 12/14/23



Jessica Leavitt-Hutchinson, Hearing Examiner