

**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): Theresa Plue
Mailing Address: 140 Woodhouse Loop
Ellensburg, WA 98926
Tax Parcel No(s): 588933
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0284

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: \$80,000
Assessor's Improvement: \$266,680
TOTAL: \$346,680

Board of Equalization (BOE) Determination


BOE Land: \$40,000
BOE Improvement: \$266,680
TOTAL: \$306,680

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 11, 2023
Decision Entered On: February 6, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 2/12/24


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: Theresa Plue
Petition: BE-23-0284
Parcel: 588933
Address: 140 Woodhouse Loop

Hearing: December 11, 2023 11:00 A.M.

Present at hearing: Theresa Plue, Petitioner; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Theresa Plue, Mike Hougardy

Assessor's determination:
Land: \$80,000
Improvements: \$266,680
Total: \$346,680

Taxpayer's estimate:
Land: \$47,444
Improvements: \$242,556
Total: \$290,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence on Woodhouse Loop Road in Ellensburg.

Ms. Plue started by confirming that photos of the neighboring junkyard and other evidence was received in a timely manner. In the evidence, Ms. Plue provided a letter prepared by a real estate agent that included 2 addresses of homes and a suggested value of \$275,000. She also provided photos of the encroachment of the neighboring junkyard's fence where it crosses her property line and has fallen onto her property. The owner refuses to repair the fence or work with her to remedy the encroachments. Ms. Plue also provided a transcript of a previous Board of Equalization case in 2020 in which the value of the land was reduced due to these issues. She said that most of the comparables used by the Assessor are newer homes with views, while her home is poor quality and condition with no garage or shop.

Mr. Hougardy stated that the letter from the real estate agent is difficult to consider since no information other than an address was provided as comparable properties. Those two properties are also not affected by a floodplain nor located next to a junkyard. He provided four sales near the homes provided by the agent of similar quality, age, and size to the subject. Those comparable sales come to \$333 per square foot, while the subject is valued at \$223 per square foot. He did agree that the original comparables used by the Assessor's Office do not have the issues that the subject property has. There is currently a 20% downward adjustment to the base value of the land to account for the junkyard. The

Board of Equalization's previous decision was to reduce the land value by 50%, and that going back to a 50% reduction is reasonable. That would put the land value at \$50,000.

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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent and convincing evidence.


The Hearing Examiner agrees with the Assessor that the encroachment of the neighboring property is still a detriment to the subject property.

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 reduce the value of the land to \$40,000 for a total value of \$306,680.

DATED 12/11/23



Jessica Hutchinson, Hearing Examiner