

**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): Katya & David Allen

Mailing Address: 201 2nd St South #310
 Kirkland, WA 98033

Tax Parcel No(s): 262136

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0291

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: \$300,750
Assessor's Improvement: \$423,330
TOTAL: \$724,080

Board of Equalization (BOE) Determination

BOE Land: \$275,750
BOE Improvement: \$423,330
TOTAL: \$699,080

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 4, 2023
Decision Entered On: February 6, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 01/21/24



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: Katya & David Allen

Petition: BE-23-0291

Parcel: 262136

Address: 621 Kachess River Rd

Hearing: December 4, 2023 9:03 A.M.

Present at hearing: Katya Allen, petitioner; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Katya Allen, Mike Hougardy, Appraiser

Assessor's determination:

Land: \$300,750

Improvements: \$423,330

Total: \$724,080

Taxpayer's estimate:

Land: \$150,000

Improvements: \$423,330

Total: \$573,330

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence on .51 acres, with an additional vacant lot of .54 acres (appeal number 23-0290) in Easton on Kachess River Road. The hearings for both properties were held together.

Ms. Allen stated that she saw the 86% performance ratio in the Assessor's Report, but looking at the land sales ratios that vary from 55-137%, the 86% is an arbitrary number. Out of the land sales provided by the Assessor's Office, only two of the sales are in Easton. She acknowledged that she understands the Assessor's Office has to work on a macro level, but that approach doesn't work well in all areas.

The vacant lot (23-0290) has scrub brush and trees blocking the view of the river that cannot be removed. She stated that half of the lot with the home on it (23-0291) is halfway into the river and can't be built on.

Mr. Hougardy stated that Ms. Allen is correct about the lack of sales the Assessor's Office has to work with for riverfront properties, and that the modeling they use for those properties needs work. Most riverfront property sales are out of the area of Easton. He acknowledged that there would be challenges on finding a building site on the vacant lot (23-290). Mr. Hougardy noted that there is an adjustment on the record of an adjustment in 2019 and that it may not be enough of an adjustment. He also noted that

the majority of the sales provided by the appellant are also not riverfront properties. He singled out one sale at 671 Kachess River Road in 2020, which sold for \$620,000 and at the time of the sale was assessed for \$525,000. If that sale were trended for market activity from 2020-2023, it would increase significantly.

Ms. Allen responded by saying that the property at 671 Kachess River Road has a much bigger home and building footprint than the subject, and more room for a septic system.

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


While a lack of sales comparable to the subject property is an issue, the 2020 sale of the neighboring property does show evidence of a robust market value for the area. However, according to the Assessor and the Field Property Sheet, the subject property is less desirable because of its size and building area. While only a small reduction in value is currently suggested, if building is proven to be impossible in the future more reduction may be necessary. It is suggested to the appellant to enquire about joining the two properties together into one tax parcel to further reduce the Assessed Value.

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 land value to \$275,750 for a total value of \$699,080.

DATED 12/4/23



Jessica Hutchinson, Hearing Examiner