

**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): Jeremy Rubin
Mailing Address: c/o William Severson PLLC
PO BOX 91302
Seattle, WA 98111-9402
Tax Parcel No(s): 109233
Assessment Year: 2021 (Taxes Payable in 2022)
Petition Number: BE-23-0310 (2021)

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: \$468,100
Assessor's Improvement: \$12,208,530
TOTAL: \$12,676,630

Board of Equalization (BOE) Determination

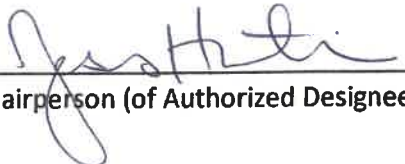
BOE Land: \$468,100
BOE Improvement: \$6,287,549
TOTAL: \$6,755,649

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : February 28, 2024
Decision Entered On: March 7, 2024
Hearing Examiner: Ann Shaw

Date Mailed: Original mailed on 3/19/24
Corrected on 4/3/24


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: Jeremy Rubin
Petition: BE-23-0310 (2021)
Parcel: 109233
Address: 6180 Robinson Canyon Rd

Hearing: February 28, 2024 10:03 A.M.

Present at hearing: William Severson, Appellant; Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony Given: William Severson, Appellant Representative; Dana Glenn, Appraiser

Assessor's determination:
Land: \$460,600
Improvements: \$12,091,440
Total: \$12,552,040

Taxpayer's estimate:
Total: \$3,855,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The petitioner supplied a variety of information and appraisals that have been conducted on this parcel. The improvements to the property are unique and appeal to a very specific interest.

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.


Although the improvements on this parcel are extravagant, it's highly unlikely that this property would sell for the replacement value. The general buyer on the open market would make significant changes to the improvements.

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 improvement value to \$6,287,549 and sustain the land value at \$460,600 for a total value of \$6,748,149.

DATED 2/28/24


Ann Shaw, Hearing Examiner