

**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 Anfang

Mailing Address: 1825 173rd Ave NE
 Bellevue, WA 98008

Tax Parcel No(s): 472536

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240001

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: \$432,000
Assessor's Improvement: \$1,337,010
TOTAL: \$1,769,010

Board of Equalization (BOE) Determination

BOE Land: \$432,000
BOE Improvement: \$1,337,010
TOTAL: \$1,769,010

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : September 17, 2024
Decision Entered On: October 18, 2024
Hearing Examiner: Jessica Hutchinson Date Mailed: 11/5/24



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: Matthew Anfang

Petition: BE-240001

Parcel: 472536

Address: 58 Summit Way, Snoqualmie Pass, WA 98068

Hearing: September 17, 2024 9:02 A.M.

Present at hearing:

Matthew Anfang, Petitioner

Dana Glenn, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 7, 2024

Assessor's Answer, Filed August 6, 2024

Petitioner's Supplement, Filed

Testimony given:

Matthew Anfang

Dana Glenn

Assessor's determination:

Land: \$432,000

Improvements: \$1,337,010

Total: \$1,769,010

Taxpayer's estimate:

Land: \$472,536

Improvements: \$1,027,464

Total: \$1,500,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence located near Snoqualmie Pass.

Mr. Anfang stated that he purchased the home in August of 2023 for \$1.5 million. He stated that he read in the Assessor's report that the sales price of a property is an indicator of Assessed Value and so the value should be at his purchase price of \$1.5 million.

Mr. Glenn referred to the Assessor's report for the statistical analysis of sales in the neighborhood. The report shows that the Assessor's Office is assessing properties at around 7% below sales prices for this area. He stated that the appraisers are looking for typical sales price for a neighborhood and there can

be outliers. In the case of the subject property, the purchase price is about 15% lower than the other sales in the area and closed just 20 days after its list date, meaning it is likely an outlier. He also noted that the LLC that sold the property has since dissolved, which was another indication that the sale may have been hurried and under stress.

Mr. Anfang stated that the sale was a cash transaction in which they did not need to wait for financing, which is why the sale was so quick. He also noted that the asking price was higher and that \$50-70,000 worth of personal property was left at the home and included in the sale.

There was discussion on the methods used by the Assessor's Office to arrive at Assessed Value. Mr. Glenn stated that the Assessor's Office uses the median of sales prices in the neighborhood as opposed to averages, which can be skewed by outliers in the market.

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.

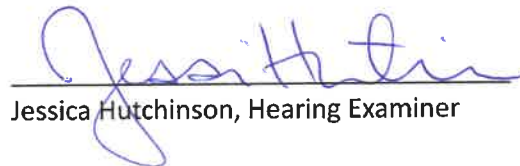
Although a purchase price of a subject property is typically strong evidence for Assessed Value, there are several indicators in this case that the sale may not be a typical sale. These factors include the short timeline from listing to sale coupled with the fact that the seller accepted a much lower offer, and the significant amount of additional personal property being included in the sale.

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 Hearing Examiner proposes that the Kittitas County Board of Equalization sustain the assessed value.

DATED 9/17/24


Jessica Hutchinson, Hearing Examiner