

**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): Emmett & Linda Loane

Mailing Address: 230 Barnes Rd
 Ellensburg, WA 98926

Tax Parcel No(s): 308233

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240002

Having considered the evidence presented by the parties in this appeal, the Board hereby: <u>Sustained</u> the determination of the Assessor.
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Assessor's Determination

Assessor's Land:	\$139,200
Assessor's Improvement:	\$329,700
TOTAL:	\$468,900

Board of Equalization (BOE) Determination

BOE Land:	\$139,200
BOE Improvement:	\$329,700
TOTAL:	\$468,900

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : September 18, 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: Emmett & Linda Loane

Petition: BE-240002

Parcel: 308233

Address: 230 Barnes Rd

Hearing: September 18, 2024 9:00 A.M.

Present at hearing:

Emmett Loane, Petitioner

Bradley Melanson, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 12, 2024

Assessor's Answer, Filed August 8, 2024

Testimony given:

Emmett Loane

Bradley Melanson

Assessor's determination:

Land: \$139,200

Improvements: \$329,700

Total: \$468,900

Taxpayer's estimate:

Land: \$77,950

Improvements: \$329,700

Total: \$407,650

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1,501 Square foot 2 bedroom, 1 bathroom home on .57 acre that sits within a floodplain. The petitioner's concern is with the land value. The assessor has the value at \$139,200 and the petitioner is requesting that the value be reduced to \$77,950.

The assessor's representative went through their information and stated that the market sales support the value and that their model is performing well in the area.

I asked about the consideration for flood zoning. The assessor's representative said that the market sales support the value given and that there are no sales to show that the flood zone affects the value here. I

also asked about why the comparable sales were larger parcels since the price per acre was discussed and they said that these were the most comparable sales for this particular property.

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 the land sales provided by the petitioner reflect a lower value per acre than this parcel is valued at, the sales provided by the assessor's office do support the value given by the assessor's office. This property is abnormal given the small size of the parcel. There are not a lot of properties outside of the city that are close in size to this parcel. Additional sales of improved properties of similar size are needed to support a change in value.

Every finding of fact 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 uphold the assessed value.

DATED 10/18/24



Ann Shaw, Hearing Examiner