

**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): Elizabeth & Marc Williams

Mailing Address: 2023 30th Ave W
Seattle, WA 98199

Tax Parcel No(s): 828435

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240005

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: \$1,393,190
TOTAL: \$1,825,190

Board of Equalization (BOE) Determination

BOE Land: \$432,000
BOE Improvement: \$1,393,190
TOTAL: \$1,825,190

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: Elizabeth & Marc Williams

Petition: BE-240005

Parcel: 828435

Address: 270 Innsbruck Dr

Hearing: September 17, 2024 9:42 A.M.

Present at hearing:

Dana Glenn, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 17, 2024

Assessor's Answer, Filed August 8, 2024

Petitioner's Supplement, Filed June 19, 2024

Testimony given:

Dana Glenn

Assessor's determination:

Land: \$432,000

Improvements: \$1,393,190

Total: \$1,825,190

Taxpayer's estimate:

Land: \$308,799

Improvements: \$1,249,202

Total: \$1,558,001

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence located in Hyak Estates on Snoqualmie Pass.

The appellant was not present at the time of the hearing. The Hearing Examiner reviewed the information provided by the appellants, including their written statement, a market analysis provided by a real estate agent, and an appraisal from their purchase of the home in 2020. In their statement, the appellants stated that their home does not include ski in-ski out privileges like some other homes and their calculations of the average of sales of land only and improved sales came in much lower.

Mr. Glenn reviewed the statistical analysis report provided by the Assessor's Office. He stated that the Assessor's Office is valuing homes at 93%, or 7% below market sales for the area. He stated that the appellant's analysis is lacking details on the area of the sales and they are only using averages to arrive at

their values, which does not provide an accurate representation of the market. He provided a map of sales used by the Assessor's Office to show the close proximity of sales to the subject 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.


The appraisal from the purchase of the property is considered to be out of date to be of much use in determining the current market value of the property. The other provided sales were much more relevant, however taking straight across averages creates an incomplete picture of market value. The Hearing Examiner would have liked more information on the issue of ski in-ski out to determine if that affects market 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 uphold the assessed value.

DATED 10/18/24



Jessica Hutchinson, Hearing Examiner