

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

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***ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION***

Property Owner(s): TT & J Properties c/o Circle K Stores Inc

Mailing Address: Delta PTA  
PO BOX 1119  
Dripping Springs, TX 78620

Tax Parcel No(s): 597133

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240007

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: \$242,400  
Assessor's Improvement: \$500,420  
TOTAL: \$742,820

**Board of Equalization (BOE) Determination**

BOE Land: \$242,400  
BOE Improvement: \$500,420  
TOTAL: \$742,820

**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : September 19, 2024

Decision Entered On: October 18, 2024

Hearing Examiner: Ann Shaw

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: TT & J Properties % Circle K Stores INC

Petition: BE-240007

Parcel: 597133

Address: 204 S Main St

Hearing: September 19, 2024 9:42 A.M.

Present at hearing:

Dana Glenn, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 18, 2024

Assessor's Answer, Filed August 13, 2024

Testimony given:

Dana Glenn

Assessor's determination:

Land: \$242,400

Improvements: \$500,420

Total: \$724,820

Taxpayer's estimate:

Land: \$218,160

Improvements: \$101,856

Total: \$320,016

**SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:**

The subject property is a gas station and convenience store/mini mart. The petitioner was not present so their documentation was reviewed and discussed. Their depreciation schedule is much more aggressive than the model that the assessor's office uses and therefore reduces the improvement value substantially on their charts.

There was so supportive documentation provided by the petitioner to reflect a reason for a reduction in land value.

**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 1<sup>st</sup> 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 petitioner did not provide an explanation for the aggressive depreciation schedule and the structure is well maintained and appears to be in good condition. The assessor’s offices uses the same model for consistency between properties and deviating from that model without reason is not justified.

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

Ann Shaw

Ann Shaw, Hearing Examiner