

**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): Rod & Diane Lang

Mailing Address: 13721 No Thorp Hwy
Thorp, WA 98946

Tax Parcel No(s): 426036

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240008

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: \$421,680
Assessor's Improvement: \$313,660
TOTAL: \$735,340

Board of Equalization (BOE) Determination

BOE Land: \$421,680
BOE Improvement: \$313,660
TOTAL: \$735,340

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 22, 2024
Decision Entered On: November 6, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 11/26/24


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: Rod & Diane Lang
Petition: BE-240008
Parcel: 426036
Address: 13721 No. Thorp Hwy

Hearing: October 22, 2024 9:00 A.M.

Present at hearing:
Rod Lang, Petitioner
Anthony Clayton, Appraiser
Jessica Miller, Clerk

Documents in evidence:
Taxpayer Petition, Filed June 18, 2024
Assessor's Answer, Filed August 15, 2024

Testimony given:
Rod Lang
Anthony Clayton

Assessor's determination:
Land: \$421,680
Improvements: \$313,660
Total: \$735,340

Taxpayer's estimate:
Land: \$151,360
Improvements: \$313,660
Total: \$465,020

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 2388 square foot single family residence on 18.63 acres located in Thorp.

Mr. Lang stated that his main contention with the value is the current use of the property compared to the neighboring farm property. He stated that the price per acre of his property is higher than the neighbors farm acreage. He confirmed that the property includes river front property across the highway from the main portion of the property.

Mr. Clayton noted that the parcel had been in the senior exemption program before it was removed in 2022. He stated that the value had been frozen for several years while it was in the program, which could account for the sudden raise in value when it was no longer in the program. Homeowners need to apply

every year to stay in the program. Mr. Clayton addressed the difference in value between the subject property and the neighboring property. The subject property is a smaller parcel compared to the neighbor's, which is agricultural only (no home). When valuing agricultural property, there are two classifications: integral and non-integral, referring to whether the property is integral to the functionality of the farm or not. Integral property is valued at a lower rate and is typically over 20 acres. Non-integral property is not essential to the farming operation and is under 20 acres. Mr. Lang made it clear that his property is no longer connected with the farming operation of the neighboring property and is therefore non-integral. Mr. Clayton also stated that the property being riverfront adds additional 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 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.

Absent any comparable sales evidence from the appellant, the Hearing Examiner recommends the value be upheld. It is recommended that the appellant look into getting back into the Senior Exemption Program.

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 11/16/24



Jessica Hutchinson, Hearing Examiner