

**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): James Ritter

Mailing Address: PO BOX 1191  
Ellensburg, WA 98926

Tax Parcel No(s): 11251

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240010

Having considered the evidence presented by the parties in this appeal, the Board hereby:  
**Overruled - Reduced**  
the determination of the Assessor.

**Assessor's Determination**

Assessor's Land: \$32,200  
Assessor's Improvement: \$0  
TOTAL: \$32,200

**Board of Equalization (BOE) Determination**

BOE Land: \$20,000  
BOE Improvement: \$0  
TOTAL: \$20,000

**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: 11/24/24

  
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: James Ritter

Petition: BE-240010

Parcel: 11251

Address: S/E of intersection of Reecer Cr Rd and Dry Cr Rd

Hearing: October 22, 2024 10:17 A.M.

Present at hearing:

Jim Ritter, Petitioner

Anthony Clayton, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 20, 2024

Assessor's Answer, Filed August 15, 2024

Testimony given:

Jim Ritter

Anthony Clayton

Assessor's determination:

Land: \$32,200

Improvements: \$0

Total: \$32,200

Taxpayer's estimate:

Land: \$5,000

Improvements: \$0

Total: \$5,000

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

The subject property is a vacant 1.15 parcel located in Ellensburg.

Mr. Ritter stated that the parcel was previously owned by Kittitas County and was offered for sale for \$5000, but he paid \$20,000 in 2023 because he wanted it as a buffer for his neighboring property. He indicated there was at least one other person bidding on the property. Mr. Ritter stated that there are issues with accessibility and the property is not buildable due to several issues. He stated that Whiskey Creek splits the property in half and due to buffer zones on either side of the creek there is no more room to build on the property. There is also a utility easement. That impedes on the property. He also testified that he has a letter from Public Works stating that the property is unbuildable but that letter was not provided as evidence.

Mr. Clayton questioned whether the property is indeed unbuildable without proof, but the property is currently valued as unbuildable. He provided a sales study of the area and mentioned a nearby sale of a similar property that sold for \$65,000 but it was unclear whether that property is unbuildable.

**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 met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

The property has many factors contributing to the difficulty of ever being able to build on the property. The Hearing Examiner recommends the value be lowered to the purchase price of \$20,000.

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 lower the assessed value to \$20,000.

DATED 11/16/24

  
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Jessica Hutchinson, Hearing Examiner