

**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): James Ritter

Mailing Address: PO BOX 1191
Ellensburg, WA 98926

Tax Parcel No(s): 426936

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240011

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: \$810
Assessor's Improvement: \$69,520
TOTAL: \$70,330

Board of Equalization (BOE) Determination

BOE Land: \$810
BOE Improvement: \$69,520
TOTAL: \$70,330

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: James Ritter
Petition: BE-240011
Parcel: 426936
Address: 3881 PC RD 7200 723

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: \$810
Improvements: \$69,520
Total: \$70,330

Taxpayer's estimate:
Land: \$810
Improvements: \$56,630
Total: \$57,440

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 400 square foot cabin on 11 acres in Cle Elum.

Mr. Ritter stated that the cabin on the property is in deteriorating condition. There is an additional 12x16 structure on the property that is listed as storage but it is in fact a well pump house for fire suppression and the large water tank takes up the entire building. Mr. Ritter stated that he does not believe the Assessor's Office is comparing this property to others with challenging year round access.

Mr. Clayton provided a sales study for Upper Kittitas County. He noted that value for the cabin was taken off in 2021 when Mr. Ritter indicated he had plans to demolish the cabin, but when the cabin was not demolished the value was added back to the roll. Currently the Assessor is valuing the cabin at the

lowest level of Quality and Condition (1.5 and 1). Any adjustment for access would come from the land value, which is already in open space.

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.

By valuing the improvements at their lowest rate, the Assessor's Office is deemed correct in their valuation. Absent any additional evidence, such as pictures of the condition of the property or comparable sales (not Assessed Values), the Hearing Examiner recommends sustaining the 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 11/16/24



Jessica Hutchinson, Hearing Examiner