

**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): Lisa Lawrence

Mailing Address: 820 Colockum Rd
Ellensburg, WA 98926

Tax Parcel No(s): 719336

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240039

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: \$0
Assessor's Improvement: \$164,710
TOTAL: \$164,710

Board of Equalization (BOE) Determination

BOE Land: \$0
BOE Improvement: \$164,710
TOTAL: \$164,710

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 15, 2024
Decision Entered On: December 6, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 12/10/24


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: Lisa Lawrence
Petition: BE-240039
Parcel: 719336
Address: 262 Colockum Rd

Hearing: October 15, 2024 11:36 A.M.

Present at hearing:
Lisa Lawrence, Petitioner
Dana Glenn, Appraiser
Jessica Miller, Clerk

Documents in evidence:
Taxpayer Petition, Filed July 1, 2024
Assessor's Answer, Filed , 2024

Testimony given:
Lisa Lawrence
Dana Glenn

Assessor's determination:
Land: \$0
Improvements: \$164,710
Total: \$164,710

Taxpayer's estimate:
Land: \$0
Improvements: \$84,300
Total: \$84,300

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1782 square foot double wide mobile home built in 1992, located on 132 acres that is not owned by the appellant. The appellant's additional BOE case BE-240040 was discussed at the same time in the same hearing and uses most of the same arguments as this case.

Ms. Lawrence stated that it is hard to find assessments and comparable sales on mobile homes that are on their own without the same land owner as is the case with the subject property. She stated that the assessed value is overpriced for an older mobile home and that she can purchase a brand new mobile home for less than the assessed value.

Mr. Glenn stated that the County has changed the way mobile homes owned by someone other than the landowner are classified. Formerly they were treated as personal property, however the Department of Revenue clarified that if a home is attached to utilities it must be valued as real property. Mobile homes in parks are more obviously different and are valued differently. He shared the Assessor's report on mobile homes on rural parcels to determine the value they bring to the property. It shows that there is more value in selling property with the land and home together—to which Ms. Lawrence stated that the land cannot be sold with the home because there is a different owner. Mr. Glen stated that there are ways around that during the sale. The home being sited on land has value.

Ms. Lawrence again brought up the fact that a brand new mobile home would cost less than the Assessed Value. In response, Mr. Glenn pointed out that there are hidden fees associated with a new mobile home – foundation, moving, hookups, etc.

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.

Without evidence in the form of sales of other mobile homes not owned by the landowner (for instance in a mobile home park) or written examples of the cost of a new mobile home unit, the appellant has not met the burden of proof to overturn the assessed 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 12/6/24



Jessica Hutchinson, Hearing Examiner