

**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): Joseph O'Malley

Mailing Address: 251 W Taylor Rd
 Selah, WA 98942

Tax Parcel No(s): 12372

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240049

Having considered the evidence presented by the parties in this appeal, the Board hereby: <u>Sustained</u> the determination of the Assessor.
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Assessor's Determination

Assessor's Land: \$112,500
Assessor's Improvement: \$0
TOTAL: \$112,500

Board of Equalization (BOE) Determination

BOE Land: \$112,500
BOE Improvement: \$0
TOTAL: \$112,500

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 16, 2024
Decision Entered On: November 6, 2024
Hearing Examiner: Ann Shaw

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: Joseph O'Malley

Petition: BE-240049

Parcel: 12372

Address: Hart Rd

Hearing: October 16, 2024 9:02 A.M.

Present at hearing:

Anthony Clayton, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed July 2, 2024

Assessor's Answer, Filed August 22, 2024

Testimony given:

Anthony Clayton

Assessor's determination:

Land: \$112,500

Improvements: \$0

Total: \$112,500

Taxpayer's estimate:

Land: \$8,000

Improvements: \$0

Total: \$8,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a ¼ acre piece of property with a radio tower on it. There is a lease for the tower. The property is easily accessible. The improvements are personal property under an FFA lease. The lease that was provided in the petitioner was an old lease which expired in 2021. It is unknown what the current rate is for the lease.

The property is being assessed as bare land without improvements by the assessor's office. No other discussion was had.

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.

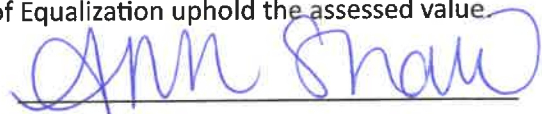
Additional sales data and a current lease would be helpful to have in considering a change in value for this property.

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



Ann Shaw, Hearing Examiner