

**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): Jeremy Rubin

Mailing Address: 12915 64th Ave NE
 Kirkland, WA 98034-5705

Tax Parcel No(s): 109233

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240050

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: \$588,100
Assessor's Improvement: \$6,537,230
TOTAL: \$7,125,330

Board of Equalization (BOE) Determination

BOE Land: \$588,100
BOE Improvement: \$6,537,230
TOTAL: \$7,125,330

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 17, 2024
Decision Entered On: December 20, 2024
Hearing Examiner: Ann Shaw Date Mailed: 1/6/2025



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: Jeremy Rubin
Petition: BE-240050
Parcel: 109233
Address: 6180 Robinson Canyon Rd

Hearing: October 17, 2024 11:00 A.M.

Present at hearing:
Dana Glenn, Appraiser
Jessica Miller, Clerk

Documents in evidence:
Taxpayer Petition, Filed July 2, 2024
Assessor's Answer, Filed August 23, 2024

Testimony given:
Dana Glenn

Assessor's determination:
Land: \$588,100
Improvements: \$6,537,230
Total: \$7,125,330

Taxpayer's estimate:
Land: \$588,100
Improvements: \$3,271,900
Total: \$3,860,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a unique property. The land is 193.3 acres with very specialized structures on it. The petitioner was not present but I reviewed the information he submitted. He does not have an issue with the land value of \$588,100 but is challenging the improvement value of \$6,537,230.

The petitioner did supply comparable sales to support his request for a reduction in value. The sales submitted were older sales but they do support a lower market value than the subject property. The best comparable sale was 331 Elk Heights Road in Cle Elum. This parcel is close to the subject property and is a 8,915 SF structure on 201.4 acres. It sold for \$4,000,000.

The assessor reviewed his information and explained how he came up with the value using the Marshall and Swift method of appraisal.

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.

The issue is that the subject property's dwelling structures and auxiliary structures are substantially larger than the comparable properties therefore comparing them as apples to apples isn't realistic.

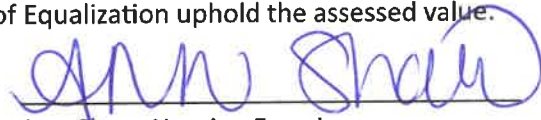
Using the cost approach and a depreciation schedule seems to be the most appropriate method of valuing this property. I do think this is a difficult property to come up with comparable sales for. It is probably one that could be compared to camps or retreat centers more so than single family residences.

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 12/20/24


Ann Shaw, Hearing Examiner