

**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): Vernon Ahlf

Mailing Address: PO BOX 241
 South Cle Elum, WA

Tax Parcel No(s): 624335

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240054

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: \$95,000
Assessor's Improvement: \$42,530
TOTAL: \$137,530

Board of Equalization (BOE) Determination

BOE Land: \$95,000
BOE Improvement: \$42,530
TOTAL: \$137,530

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 23, 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: Vernon Ahlf
Petition: BE-240054
Parcel: 624335
Address: 415 Washington Ave

Hearing: October 23, 2024 8:59 A.M.

Present at hearing:
Vernon Ahlf, Petitioner
Anthony Clayton, Appraiser
Jessica Miller, Clerk

Documents in evidence:
Taxpayer Petition, Filed July 31 , 2024
Assessor's Answer, Filed , 2024

Testimony given:
Vernon Ahlf
Anthony Clayton

Assessor's determination:
Land: \$95,000
Improvements: \$42,530
Total: \$137,530

Taxpayer's estimate:
Land: \$54,000
Improvements: \$15,880
Total: \$69,880

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a city lot with a shop located in South Cle Elum.

Mr. Ahlf stated that the Board of Equalization lowered the value on this property in 2022. When it came time for the appeal to the State Board of Tax Appeals, the Assessor revoked their appeal. He expressed his frustration that the value was raised again with the new valuation. He stated that the setbacks required from the City of South Cle Elum, anywhere from 5-20 feet from all property lines, prohibits him from any additional building improvements, including water and sewer services to the existing shop. The only utilities currently serving the property is power.

Mr. Clayton provided the Assessor's sales study for Upper Kittitas County including South Cle Elum. He noted that the property was purchased for \$58,000 11 years ago and the property value has only increased by 10% in that time while most of the county has seen significantly higher market increases. Mr. Clayton stated that there are other properties being sold in the county for much higher values and that the absence of utilities does not negatively affect the value as much as previous years. He stated that 7,000 square foot lots in the Timber Valley area with no water or sewer/septic available (some with shops with power only, some vacant) that sold for \$160,000 in 2021 are selling today for \$200,000. He also noted that there are bare lots in South Cle Elum and Cle Elum for \$100,000.

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.

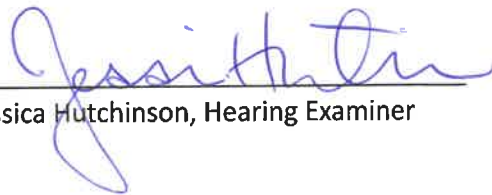
Without comparable sales evidence to suggest otherwise, the Assessor's value is conservative considering the sales study and increase in demand in the market.

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