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): Alpine Lodge II LLC

Mailing Address: 10754 2nd Ave NW
Seattle, WA 98177-4808

Tax Parcel No(s): 050836

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240055

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination		Board of Equalization (BOE) Determination	
Assessor's Land:	$390,630	BOE Land:	$390,630
Assessor's Improvement:	$0	BOE Improvement:	$0
TOTAL:	$390,630	TOTAL:	$390,630

Those in attendance at the hearing and findings:
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 18, 2024
Decision Entered On: December 20, 2024
Hearing Examiner: Jessica Hutchinson   Date Mailed: 1/24/25

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: Alpine Lodge II LLC
Petition: BE-240055
Parcel: 050836
Address: SR 970 Hwy

Hearing: December 18, 2024 11:38 A.M.

Present at hearing:
Sanjay Pitroda, Petitioner
Brad Melanson, Appraiser
Jessica Miller, Clerk

Testimony given:
Sanjay Pitroda
Brad Melanson

Assessor's determination:
Land: $390,630
Improvements: $0
Total: $390,360

Taxpayer's estimate:
Land: $200,900
Improvements: $0
Total: $200,900

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is an undeveloped 5.37 acre parcel in Cle Elum.

Mr. Pirtroda stated that the comparable sales used by the Assessor's Office are not appropriate for the property since they are located within the City of Cle Elum with access to utilities, while his property is out of city limits with no utilities. He stated that bringing utilities to the property would be challenging and expensive and that access from Highway 970 is questionable. He provided a list of comparable sales that he feels are more like his property. He also stated that the large pond on the property has setbacks that would make building difficult.

Mr. Melanson provided a list of comparable sales that are similarly zoned Highway Commercial like the subject property, but that the subject property is assessed much lower than any of those comparables. According to Mr. Melanson, several of the properties have access across railroad tracks and that did not appear to negatively affect sales. He noted that the area of the pond on the property was valued at a discounted rate compared to the rest of the property for a total of only $2,250. He stated that several of the comparable sales brought in by the petitioner are not considered arms length transactions since they occurred between family members, and several are zoned open space and designated forest which affects the value significantly.

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 strong comparable sales (open market, similar zoning, etc.), the burden of proof to overturn the Assessed Value has not been met.

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 sustain the Assessed Value.

DATED 12/20/24

for Jessica Hutchinson
Jessica Hutchinson, Hearing Examiner