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):	Trevor & Renee Fyall
Mailing Address:	261 Brown Rd Ellensburg, WA 98926
Tax Parcel No(s):	667233
Assessment Year:	2024 (Taxes Payable in 2025)
Petition Number:	BE-240058

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:	$138,000	BOE Land:	$138,000
Assessor's Improvement:	$256,170	BOE Improvement:	$256,170
TOTAL:	$394,170	TOTAL:	$394,170

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: 1/6/2025

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: Trevor & Renee Fyall
Petition: BE-240058
Parcel: 667233
Address: 300 S Pine Street

Hearing: December 18, 2024 11:02 A.M.

Present at hearing:
Trevor and Renee Fyall, Petitioner
Dana Glenn, Appraiser
Jessica Miller, Clerk

Testimony given:
Trevor and Renee Fyall
Dana Glenn

Assessor's determination:
Land: $138,000
Improvements: $256,170
Total: $394,170

Taxpayer's estimate:
Land: $109,400
Improvements: $211,668
Total: $321,068

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 9,000 square foot lot located in Ellensburg, with a 1080 square foot two bedroom home and an additional 648 square foot one bedroom home.

Mr. Fyall stated that the property has been continually over-assessed since they purchased the property in January 2020. The property was purchased for $175,000 and was assessed that year for $240,000. Recently the appellants had the property appraised by two different fee appraisers in Fall of 2023, with the highest value found by the appraisers being $365,000. Mr. Fyall stated that the county views the property as a home with an Additional Dwelling Unit instead of two homes, and financing for improvements to the property has been challenging because of the unique nature of the property. Mr. Glenn asked about upgrades to the property and Mr. Fyall stated that the home has received new siding , new plumbing, updated heating, and replaced a water service line.

Mr. Glenn stated that the appraisal referenced by the appellant has no market information or sales provided, only the summary page was submitted for evidence. Without that information it is difficult to determine how the additional home was valued. Mr. Glenn provided a list of comparable sales in the City of Ellensburg as well as a land sale which was segregated into eight city lots for $138,500 each. He stated that the Assessor's Office valued the property as two homes instead of a residence with an Additional Dwelling Unit, as an ADU typically involves the owner living in the main home and renting the ADU (both residences are rented at the subject property).

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 more information–comparable sales– from the appellant on how the value was reached for the appraisal, there is insufficient evidence 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|20|24

Jessica Hutchinson, Hearing Examiner