

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

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**ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION**

Property Owner(s):     Leta Davis  
  
Mailing Address:        PO BOX 138  
                              Thorp, WA 98946  
  
Tax Parcel No(s):       835933  
  
Assessment Year:       2023 (Taxes Payable in 2024)  
  
Petition Number:        BE-23-0013

Having considered the evidence presented by the parties in this appeal, the Board hereby:  
**Overtured - Reduced**  
the determination of the Assessor.

Assessor's Determination

Assessor's Land:        \$146,300  
Assessor's Improvement: \$330,620  
TOTAL:                    \$476,920

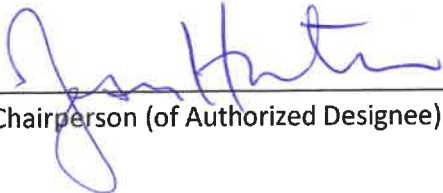
Board of Equalization (BOE) Determination

BOE Land:                \$146,300  
BOE Improvement: \$318,620  
TOTAL:                    \$464,920

**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On :       November 28, 2023  
Decision Entered On:    January 11, 2024  
Hearing Examiner:      Ann Shaw        Date Mailed: 1/16/24

  
\_\_\_\_\_  
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: Leta Davis  
Petition: BE-23-0013  
Parcel: 835933  
Address: 10814 N Thorp Hwy

Hearing: November 28, 2023 11:00 A.M.

Present at hearing: Leta Davis, appellant; Dana Glenn, appraiser via WebEx; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Leta Davis, Dana Glenn

Assessor's determination:  
Land: \$146,300  
Improvements: \$330,620  
Total: \$476,920

Taxpayer's estimate:  
Land: \$146,300  
Improvements: \$232,460  
Total: \$378,760

**SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:**

The subject property has 3 residences on it which are a 1206 Square Foot home, a 468 Square Foot home, and a Single Wide Manufactured home on 1.63 acres. The two stick built homes were built in 1940 and are of modest construction.

The petitioner is contesting the improvement value and has no argument on the land value. In the petitioner's evidence they submitted receipts from plumbing back ups and estimates on septic work that needs to be done. They also submitted photos and paint estimates to reflect the amount of work that is needed on the homes.

The assessor's office has the first, larger dwelling listed as low/fair condition. The Second small home is listed as average condition and the manufactured home is listed as low condition.

**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 1<sup>st</sup> 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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent and convincing evidence.

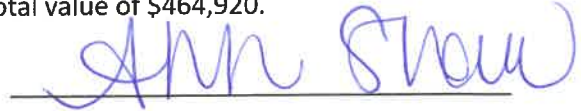
While some of the work needing to be done is normal home/property maintenance, the fact that the septic system is failing has convinced me that a reduction in value for the repeated issues with the septic is warranted. I suggest that a \$12,000 reduction be made for the septic issues at this property.

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 reduce the improvement value to \$318,620 and uphold the land value at \$146,300 for a total value of \$464,920.

DATED \_\_\_\_\_

A handwritten signature in blue ink that reads "Ann Shaw". The signature is written in a cursive style and is positioned above a horizontal line.

Ann Shaw, Hearing Examiner