

**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): Richard Rohwer & Heidi Rose Rohwer Revocable Living Trust

Mailing Address: 70 Carbide Ct
Cle Elum, WA 98922

Tax Parcel No(s): 21895

Assessment Year: 2023 (Taxes Payable in 2023)

Petition Number: BE-23-0021

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: \$489,600
Assessor's Improvement: \$1,453,340
TOTAL: \$1,942,940

Board of Equalization (BOE) Determination


BOE Land: \$489,600
BOE Improvement: \$1,453,340
TOTAL: \$1,942,940

Those in attendance at the hearing and findings:

Mike Hougardy, Appraiser of the Assessor's Office, was at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Ann Shaw, Hearing Examiner.

Hearing Held On : October 25, 2023
Decision Entered On: November 30, 2023
Hearing Examiner: Ann Shaw

Date Mailed: 12/8/23


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: Richard Rohwer, Heidi Rose, Rohwer Revocable
Petition: BE 23-0021
Parcel: 21895
Address: 70 Carbide Court Cle Elum WA 98922

Hearing: October 25, 2023 9:06 AM

Present at hearing: Mike Hougardy, Assessor's; Ann Shaw, Hearing Examiner; Jessica Miller, BOE Clerk

Testimony given: Mike Hougardy, Assessor

Assessor's determination:
Land: \$489,600
Improvements: \$1,453,340
Total: \$1,942,940

Taxpayer's estimate:
Land: \$325,000
Improvements: \$1,370,000
Total: \$1,695,000

Summation of evidence presented and finding of fact:

The subject is a 3145 Square Foot home on .50 acres located along the golf course in Suncadia. The home is consistent with the quality of home in the area and no defects are known.

The appellant was not present so the documentation they provided was reviewed. They submitted an appraisal that was completed in February of 2022. One of the sales used in the appraisal was included in the assessors report but the other two were 2021 sales and therefore not part of the assessors report. The 2022 sale was 1391 Kokanee Loop which is not a golf front parcel. This home sold for \$1,649,900. The price per square foot of \$599 with the land included and \$462/square foot without the land included. The appellant's opinion of value is \$1,695,000 which is \$539/Square Foot with the land and \$436/SF with their land value removed.

The assessor provided 9 golf front sales that average \$747/SF with the land and \$604/SF with the land value extracted.

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 9 golf course frontage sales that the assessor provided and the one 2022 sale that the petitioner provided support the assessed value of 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 uphold the assessor's value on this parcel.

DATED 11/30/23


Ann Shaw, Hearing Examiner