

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

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(509) 962-7506

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

Property Owner(s): Lisa Lawrence  
Mailing Address: 260 Colockum Road  
Ellensburg, WA 98926  
Tax Parcel No(s): 719336  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0025

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

Assessor's Determination

Assessor's Land: \$0  
Assessor's Improvement: \$168,600  
TOTAL: \$168,600

Board of Equalization (BOE) Determination

BOE Land: \$0  
BOE Improvement: \$84,300  
TOTAL: \$84,300

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

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 8, 2023  
Decision Entered On: February 8, 2024  
Hearing Examiner: Jessica Hutchinson

Date Mailed: 2/23/24

  
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: Lisa Lawrence  
Petition: BE-23-0025  
Parcel: 719336  
Address: 260 Colockum Road

Hearing: November 8, 2023 10:34 A.M.

Present at hearing: Cindy McMeans and Lisa Lawrence, appellant; Anthony Clayton, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Cindy McMeans, Lisa Lawrence, Anthony Clayton

Assessor's determination:  
Land: \$0  
Improvements: \$168,600  
Total: \$168,600

Taxpayer's estimate:  
Land: \$0  
Improvements: \$15,000  
Total: \$15,000

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

The subject property is a 1782 square foot mobile home built in 1992 on approximately 132 acres of land (land is not owned by the appellant and is not part of this appeal). Board case BE 23-0026 was also heard in the same hearing using much of the same evidence.

Ms. Lawrence stated that the comparables used by the Assessor's Office are all manufactured home on acreage owned by the same owner which her home is not. She stated that the average of the 6 most comparable manufactured homes comes to \$15,220. Ms. Lawrence stated that mobile homes depreciate about 3-5% per year but her home is assessed for \$102,000 more than the original purchase price of the home. She also stated that it is not feasible to sell the home and have it moved as they are expensive and cumbersome to move.

Mr. Clayton stated that the Assessor's Office values manufactured/mobile homes in two ways— a home on a separate, privately owned parcel or a home located in a mobile home park. The market shows that sales of mobile homes are different depending on those parameters. Mr. Clayton provided sales to support the value and he also noted that the home and land were owned by the same person as of the valuation date.

**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 met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

According to RCWs, the Assessor’s Office may value property as real or personal as they see fit. With that fact established, the Assessor has determined that the property is classified as real property and is valued appropriately and correctly based on the comparable sales. However, the complications that arise from having separate ownership greatly affects the market value of the improvements. Moving the home

in the event of a sale would be costly, difficult or impossible to finance, and the potential for damage for an already aging structure is high. A functional adjustment of 50% of the improvement value is appropriate.

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 value of the improvements to \$84,300.

DATED 11/8/23

  
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Jessica Hutchinson, Hearing Examiner