

**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): Robert & Cynthia Schaapveld
Mailing Address: 12108 40th Ave East
Tacoma, WA 98446
Tax Parcel No(s): 786034
Assessment Year: 2023 (Taxes Payable in 202⁴~~3~~)
Petition Number: BE-23-0031

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: \$72,000
Assessor's Improvement: \$505,630
TOTAL: \$577,630

Board of Equalization (BOE) Determination

BOE Land: \$72,000
BOE Improvement: \$505,630
TOTAL: \$577,630

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 Jessica Hutchinson-Leavitt, Hearing Examiner.

Hearing Held On : November 27, 2023

Decision Entered On: November 30, 2023

Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/19/23


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: Robert & Cynthia Schaapveld
Petition: BE-23-0031
Parcel: 786034
Address: 8080 SR 903

Hearing: November 27, 2023 9:47 A.M.

Present at hearing: Mike Hougardy, appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:
Land: \$72,000
Improvements: \$505,630
Total: \$577,630

Taxpayer's estimate:
Land: \$39,000
Improvements: \$400,000
Total: \$439,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1592 square foot home with an attached garage located in Ronald.

The appellant was not present at the hearing. In their petition, they stated that they have not made any improvements to the property since they purchased it in 2020 and that the value should be decreasing, not increasing. They also stated that they have had the home listed for sale without any buyers for a few months and the home is vacant. The appellant provided a CMA from their real estate agent with a list of sales and listings with sales dates from April-May 2023 with an average price of \$485,000.

Mr. Hougardy stated that the home underwent an extensive remodel in 2016, before the home was purchased by the appellant in 2020 for \$365,000. In the market sales report for the Upper County rural neighborhood the model is performing at 86%, which means they are not overassessing properties. In the list of sales in the report, the most comparable sale to the subject property is sale number 46– an older, 1480 sq ft home, listed as Quality 2 (less than the subject)- which sold for \$642,500 in March of 2022 with a price per square foot of \$431. The subject property is assessed at \$362 per square foot. Additional sales 47-52 are not as comparable, being larger, newer homes, sold for \$850,000-\$900,000. While those sales are not comparable to the subject property, they illustrate the high values of recreational properties in the neighborhood. Mr Hougardy also pointed out that the comparables provided by the appellant are dated in 2023, which is significantly after the appraisal date of January 1, 2023.

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 comparable sales used by the Assessor’s Office to support the value are all appropriate properties to use with the subject property. The average price of those comparables suggests that the value could potentially be higher than the current Assessed Value. Furthermore, the sales study provided by the

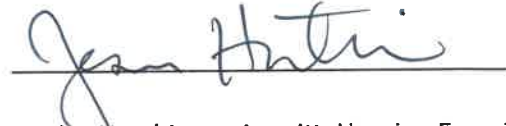
Assessor's Office indicates that the model is performing well and not over assessing properties in the area. The sales and listings provided by the appellant are after the assessment date of January 1, 2023 and therefore do not hold as much weight as evidence for a lower value.

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 sustain the Assessed Value.

DATED 11/30/23

A handwritten signature in blue ink, appearing to read "Jessica Hutchinson-Leavitt", is written over a horizontal line.

Jessica Hutchinson-Leavitt, Hearing Examiner