

**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): Kathryn & Rick Mudge  
Mailing Address: 101 Eagle View Dr  
Ronald, WA 98940  
Tax Parcel No(s): 882134  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0034

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: \$90,280  
Assessor's Improvement: \$803,660  
TOTAL: \$893,940

Board of Equalization (BOE) Determination

BOE Land: \$90,280  
BOE Improvement: \$803,660  
TOTAL: \$893,940

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

Mike Hougardy, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Hutchinson-Leavitt, Hearing Examiner.


Hearing Held On : October 30, 2023

Decision Entered On: November 9, 2023

Hearing Examiner: Jessica Hutchinson-Leavitt

Date Mailed: 12/18/23

  
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: Kathryn and Rick Mudge  
Petition: BE 23-0034  
Parcel: 882134  
Address: 101 Eagle View Drive, Ronald WA

Hearing: 10/30/23, 11:51 a.m.

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

Testimony given: Mike Hougardy

Assessor's determination:  
Land: \$90,280  
Improvements: \$803,660  
Total: \$893,940

Taxpayer's estimate:  
Land: \$90,280  
Improvements: \$559,720  
Total: \$650,000

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

The subject property is a single family residence in the Pine Loch Sun neighborhood in Ronald.

The appellant was not present at the hearing. In their petition, the appellant provided four comparable sales of properties near the subject, ranging in sales price from \$526,000 to \$760,000 in 2022 and 2023. The appellant also stated that the home was remodeled 10 years ago but some of the work was never completed. When they asked a Realtor their opinion on the value, the Realtor stated they did not believe it would sell for the assessed value.

Mr. Hougardy stated that the sales used by the appellant were included in the Assessor's mass market report, and that the appellant did not contest the land value of the property, only the improvement value. Mr. Hougardy stated that the subject property is assessed at \$269 per square foot on the improvements. Focusing on the comparable sales provided by the appellant, the price per square foot without including the 2023 sale averages to \$342 per square foot. If the 2023 sale were to be included, the price per square foot average would be \$366 per square foot. Both values are significantly higher than the subject property's assessed price per square foot. The rest of the sales provided average at \$334 per square foot. Mr. Hougardy addressed the appellant's statement that the home on Highland Loop has more bedrooms and is newer than the subject by stating that the Assessor's Office does not

value bedrooms specifically, and that the subject property had a \$150,000 remodel done 10 years ago which brings the effective age of the home up.

**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 not met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

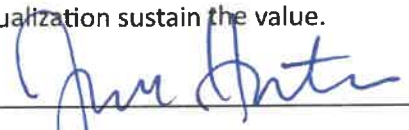
The Assessor has shown that the subject property's improvements have been valued fairly compared to the price per square foot of the comparable sales by a significant amount.

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 value.

DATED 6/9/29



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Jessica Hutchinson-Leavitt, Hearing Examiner