

**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): Tim Ewing
Mailing Address: 22925 34th Ave W
Brier, WA 98036
Tax Parcel No(s): 178035
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0035

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: \$9,490
Assessor's Improvement: \$352,980
TOTAL: \$362,470

Board of Equalization (BOE) Determination

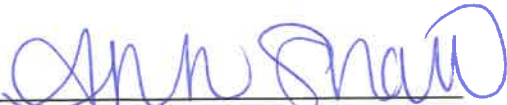
BOE Land: \$9,490
BOE Improvement: \$352,980
TOTAL: \$362,470

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : December 8, 2023
Decision Entered On: January 11, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/14/24


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: Tim Ewing
Petition: BE-23-0035
Parcel: 178035
Address: 220 Tanner Way #205

Hearing: December 6, 2023 11:16 A.M.

Present at hearing: Tim Ewing, petitioner by telephone; Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Tim Ewing, Dana Glenn

Assessor's determination:
Land: \$9,490
Improvements: \$352,980
Total: \$362,470

Taxpayer's estimate:
Land: \$9,490
Improvements: \$285,291
Total: \$294,781

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 464 square foot condominium in the Edelweiss Chalet complex near Snoqualmie Pass.

Mr. Ewing provided a refinance appraisal done in June 2022 that valued the property at \$323,000 and stated that the market has not been increasing since then. He stated that the value estimate on the website Redfin has been dropping. He noted that the comparable sales provided by the Assessor's Office are all superior units on higher floors with a view of the mountain, fireplace, and in some cases remodeled. Mr. Ewing's unit is original to the 1960s build, down to the original appliances.

Mr. Glen provided a list of five sales within the Edelweiss Chalet complex. He stated that a unit with less square footage will sell or be valued at a higher price per square foot than larger units. All of the sales are larger units and come to an average price per square foot of \$875 while the subject property is valued at \$781 per square foot. He noted that the market area has been seeing an increase in sales prices of 3.5% per month and that 2022 was the most active year in the area to date. He noted that the appraisal used sales from mostly 2021. He stated that the Assessor's Office and he in particular has been tracking the sales in the complex for years and he has seen no differences between units with different views or on higher floors.

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.


While the appellant makes a strong argument that his unit is inferior to others in the complex, the value is reflected in the lower price per square foot than the 2022 sales in the Edelweiss Chalet complex.

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 _____



Jessica Hutchinson, Hearing Examiner