

**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): Gary Koch
Mailing Address: 870 Game Farm Rd
Ellensburg, WA 98926
Tax Parcel No(s): 281133
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0053

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: \$262,450
Assessor's Improvement: \$245,540
TOTAL: \$507,990

Board of Equalization (BOE) Determination

BOE Land: \$262,450
BOE Improvement: \$245,540
TOTAL: \$507,990

Those in attendance at the hearing and findings:

Dana Glen, 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: Gary Koch
Petition: BE 23-0053
Parcel: 281133
Address: 2519 Airport Road, Ellensburg WA

Hearing: 10/30/2023

Present at hearing: Dana Glen, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Dana Glen

Assessor's determination:
Land: \$262,450
Improvements: \$245,540
Total: \$507, 990

Taxpayer's estimate:
Land: \$262,450
Improvements: \$100,000
Total: \$362,450

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property contains two houses on 4.69 acres on Airport Road on the North end of the City of Ellensburg.

Mr. Koch was not present at the hearing. In the petition, Mr. Koch states that the homes are in poor condition and would not be worth saving. He has had the property listed for \$459,000 with no offers. Mr Koch also stated a number of factors make the property difficult to develop such as the Airport Overlay, wetland setbacks, concerns with putting in a septic system, and floodplain.

Mr. Glen stated that there are indeed a number of factors that impact the value of the property, and that the Assessor has taken those factors into consideration. There are many newer homes in the area, and the property has potential for possibly being torn down and replaced with multiple dwellings. Many properties in the area are in the process of being rezoned for multifamily use. Mr. Glen stated that the subject property was valued with single family residential modeling despite the potential for development. The mass market appraisal report conducted by the Assessor's Office shows that they are not over assessing properties. He acknowledged that there has been a recent sale of the property in August 2023 for less than the assessed value, but that more research is needed to confirm it was an arms length transaction.

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.


Without more clear evidence to support the poor condition of the property or sales evidence to suggest a lower value, the Assessor’s value is supported by the provided evidence.

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 11/9/23



Jessica Hutchinson-Leavitt, Hearing Examiner