

**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): Carl & Janice Vickers  
Mailing Address: 209 N Anderson St  
Ellensburg, WA 98926  
Tax Parcel No(s): 137333  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0055

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: \$100,790  
Assessor's Improvement: \$259,790  
TOTAL: \$360,580

Board of Equalization (BOE) Determination

BOE Land: \$100,790  
BOE Improvement: \$259,790  
TOTAL: \$360,580

**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: Carl and Janice Vickers  
Petition: BE 23-0055  
Parcel: 137333  
Address: 209 N Anderson Street, Ellensburg WA

Hearing: October 30, 2023

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

Testimony given: Dana Glen, Appraiser

Assessor's determination:  
Land: \$100,790  
Improvements: \$259,790  
Total: \$360,580

Taxpayer's estimate:  
Land: \$100,790  
Improvements: \$200,000  
Total: \$300,790

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

The appellant was not present at the time of the hearing. Mr. Vickers stated in his petition that the home does not have a foundation that would allow for financing in the event of a purchase.

Mr. Glen described the subject property as a typical lot for the City of Ellensburg with two dwellings. The first is a 1044 sq ft single family residence built in 1910. The Assessor's Office has listed it as a low/fair quality to account for the quality of the foundation. The second dwelling is a 416 sq ft ADU (additional dwelling unit) built in 2017. Mr. Glen stated that having an ADU can make the value of the entire property seem high, but there is a lot of value in the income potential of an ADU. The Assessor's Office has the unit listed as 55% complete with a reduction in value of \$79,000 for being unfinished.

Mr. Glen also stated that the Assessor's Mass Market Report shows that the assessed values in the market area of downtown Ellensburg are performing at a rate of about 90% of market value.

**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.

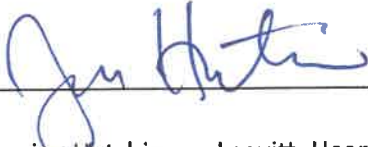
The Assessor's listing of the home as low/fair quality is sufficient to account for the condition of the foundation of the home.

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

  
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Jessica Hutchinson-Leavitt, Hearing Examiner