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): Palomino Fields Utilities INC

Mailing Address: 1890 Nelson Siding Rd
Cle Elum, WA 98922

Tax Parcel No(s): 961600

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0103

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination		Board of Equalization (BOE) Determination	
Assessor's Land:	$23,200	BOE Land:	$23,200
Assessor's Improvement:	$0	BOE Improvement:	$0
TOTAL:	$23,200	TOTAL:	$23,200

Those in attendance at the hearing and findings:
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 25, 2023
Decision Entered On: February 15, 2023
Hearing Examiner: Jessica Hutchinson Date Mailed: 2/26/24

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: Palomino Fields Utilities Inc
Petition: BE-23-0103
Parcel: 961600
Address: Dapple Gray Way

Hearing: October 25, 2023 2:13 P.M.

Present at hearing: Anthony Clayton, Appraiser; Pat Deneen, Petitioner; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Anthony Clayton, Appraiser; Pat Deneen, Petitioner

Assessor's determination:
Land: $23,200
Improvements: $0
Total: $23,200

Taxpayer's estimate:
Land: $5,000
Improvements: $0
Total: $5,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

Board cases BE 23-0100 through 0103 and 0181 are all located in the same subdivision and the hearings were held together.

Mr. Deneen stated that this parcel makes up the utility system along with several other parcels. These parcels are unsellable because they house water and sewer systems to the entire subdivision. He provided a brief description of the characteristics of the properties in each Board case: 0102 contains some septic drain fields, 0103 is reserved for septic fields but does not currently contain any, 0100 is at capacity full of septic drain fields, 0181 contains a well field, three wells and pump station, critical areas buffer area, and pump station for irrigation. He also stated that the Planned Unit Development is maxed out at the limit of 85 lots, including the utility parcels.

Mr. Clayton stated that the Assessor's Office has this group of parcels valued as additional acreage and none of the utility lots are valued as building sites. If the lots were owned by a Homeowners Association, the value would be reduced to zero, however the lots are income producing. The lots are valued at $4000 per acre.

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 appellant has made a strong case proving the parcels are not typical, buildable lots, however the Assessor's Office has already taken this into consideration in the value by using additional acreage classification.

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 10/25/23

Jessica Hutchinson, Hearing Examiner