

**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): Toney Griffith
Mailing Address: 401 Curlew Rd
Ellensburg, WA 98926
Tax Parcel No(s): 10098
Assessment Year: 2023 (Taxes Payable in 202⁴3)
Petition Number: BE-23-0152

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: \$130,000
Assessor's Improvement: \$510,510
TOTAL: \$640,510

Board of Equalization (BOE) Determination

BOE Land: \$130,000
BOE Improvement: \$510,510
TOTAL: \$640,510

Those in attendance at the hearing and findings:

Joseph Powell, Petitioner, and Anthony Clayton, Appraiser of the Assessor's Office, were at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Hutchinson-Leavitt, Hearing Examiner.

Hearing Held On : November 20, 2023
Decision Entered On: November 30, 2023
Hearing Examiner: Jessica Hutchinson-Leavitt Date Mailed: 12/19/23



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: Toney Griffith
Petition: BE-23-0152
Parcel: 10098
Address: 401 Curlew Rd

Hearing: November 20, 2023 11:55 A.M.

Present at hearing: Anthony Clayton, appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Anthony Clayton

Assessor's determination:
Land: \$130,000
Improvements: \$570,510
Total: \$640,510

Taxpayer's estimate:
Land: \$130,000
Improvements: \$463,140
Total: \$593,140

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence on 3 acres off of Curlew Road in Ellensburg.

The appellant was not present at the hearing. In the petition, the appellant provided several comparable homes, listed with asking prices ranging from \$629,000 to \$639,000 and that they will not sell for those prices. They stated that the home is in need of some repairs.

Mr. Clayton stated that the comparable properties provided by the appellant are active listings not sales, however one of those listings has since sold for \$640,000 right at its asking price. He then pointed to his evidence packet with a list of sales like the subject property that have all sold in the mid \$500-650,000 range.

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.


Listing or asking prices for homes are not considered strong evidence of value. Without evidence in the form of sales of comparable properties, the Assessor's value is assumed to be correct.

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 11/30/23



Jessica Hutchinson-Leavitt, Hearing Examiner