

**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): Daniel Berlin & Michelle Pagan-Berlin

Mailing Address: PO BOX 988  
North Bend, WA 98045

Tax Parcel No(s): 088335

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0282

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: \$406,800  
Assessor's Improvement: \$1,640,660  
TOTAL: \$2,047,460

Board of Equalization (BOE) Determination

BOE Land: \$406,800  
BOE Improvement: \$1,640,660  
TOTAL: \$2,047,460

**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 6, 2023  
Decision Entered On: December 28, 2023  
Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/12/24

  
\_\_\_\_\_  
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: Daniel Berlin & Michelle Pagan-Berlin

Petition: BE-23-0282

Parcel: 088335

Address: 50 Kitzbuhel

Hearing: December 6, 2023 9:41 A.M.

Present at hearing: Dan Berlin, petitioner; Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson-Leavitt, Hearing Examiner

Testimony given: Dan Berlin, Dana Glenn, Appraiser

Assessor's determination:

Land: \$406,800

Improvements: \$1,640,660

Total: \$2,047,460

Taxpayer's estimate:

Land: \$350,000

Improvements: \$1,300,000

Total: \$1,650,000

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

The subject property is a 2250 square foot home with 1476 finished basement and 1360 square foot basement garage built in 2021 in Hyak Estates near Snoqualmie Pass.

Mr. Berlin stated that he purchased the property in 2018 for a retirement home. There was a dispute with a former neighbor over the encroachment of the driveway, which the neighbor won. The home was started in 2020 and finished in 2022. Mr. Berlin stated that the previous tax bill was about half of what it was increased to for 2023. He stated that more and more building in the area has driven prices up to an unmanageable level.

Mr. Glen stated that the likely reason for the significant increase is the completion of construction. The value and taxes are increased incrementally as the home was finished, and the full tax value is Assessed when complete. He stated that the Hayak and Snoqualmie Pass area has seen dramatic increases in activity and sales prices recently. The subject property is in an easily accessible location, the attached garage makes parking easy, and the home has a desirable style. He suggested to the owner that if it ever becomes their main residence, they can look into a senior exemption.

**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.

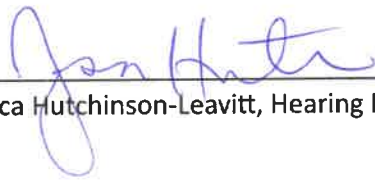
The market area of Hyak Estates is very active and provides plenty of sales to support the Assessor’s Value.

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 12/28/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner