

**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): Robert & Katie Omans
Mailing Address: 1920 N Walnut St #1
Ellensburg, WA 98926
Tax Parcel No(s): 494134
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0292

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: \$80,860
Assessor's Improvement: \$368,630
TOTAL: \$449,490

Board of Equalization (BOE) Determination

BOE Land: \$80,860
BOE Improvement: \$368,630
TOTAL: \$449,490

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: Robert and Katie Omans
Petition: BE 23-0292
Parcel: 494134
Address: 1920 N Walnut Street, Ellensburg WA

Hearing: 10/30/23 at 11:07 AM

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

Testimony given: Dana Glen

Assessor's determination:
Land: \$80,860
Improvements: \$368,630
Total: \$449,490

Taxpayer's estimate:
Land: \$70,930
Improvements: \$310,825
Total: \$381,755

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence (SFR) with a detached accessory dwelling unit (ADU) located at 1920 N Walnut Street.

The appellant was not present at the hearing. In his petition, Mr. Omans provided three comparable sales with sale dates in 2023—710 E 5th Avenue for \$350,000; 101 N Anderson Street for \$375,000; 707 E 7th Avenue for \$347,500. Mr. Oman stated that his home should not be compared to other multifamily properties because the ADU does not contribute an equal amount of value as the main home because of its size. The home is aging and has slanted floors and a poor quality roof.

Mr. Glen stated that the home is valued as a SFR with an ADU, and that the ADU adds income and value to the property as a whole. It is not compared with multifamily properties, such as duplexes, because typically buyers are purchasing these properties as a SFR with the potential for extra income with the ADU. Mr. Glen pointed to the Assessor's mass market appraisal report to show an assessed value performance of 90%, which indicates that the Assessor's Office is not over assessing properties. He addressed the appellant's sales by stating that since they have taken place in 2023 they were not used by the Assessor's Office in this valuation, but that the properties are assessed at a ratio of 74-98% of their respective sales price, indicating that the Assessor's Office is not over assessing these properties.

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.

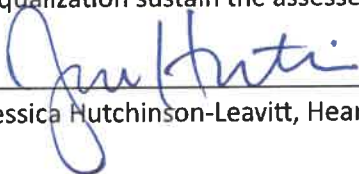
The evidence supplied by the Assessor's Office proves that their approach to valuing the property as a unique single family residence with income potential in an accessory dwelling unit is correct and consistent with market trends.

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