

**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): David Caple

Mailing Address: PO BOX 1431
Ronald, WA 98940

Tax Parcel No(s): 17600

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0002

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: \$348,000
Assessor's Improvement: \$436,710
TOTAL: \$784,710

Board of Equalization (BOE) Determination

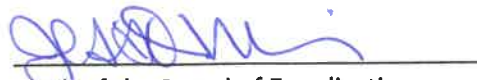
BOE Land: \$348,000
BOE Improvement: \$436,710
TOTAL: \$784,710

Those in attendance at the hearing and findings:

Mike Hougardy, 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 27, 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: David Caple
Petition: BE23-0002
Parcel: 17600
Address: 340 Grandview Road, Ronald WA

Hearing: Friday, October 27, 2023 9:00am

Present at hearing: Jessica Hutchinson, Hearing Examiner; Jessica Miller, BOE clerk; Mike Hougardy, Kittitas County Assessor

Testimony given: Mike Hougardy, Kittitas County Assessor

Assessor's determination:
Land:\$348,000
Improvements:\$436,710
Total:\$784,710

Taxpayer's estimate:
Land: \$225,000
Improvements:\$425,000
Total:\$650,000

Summation of evidence presented and finding of fact:

The subject property is a 1,056 square foot single family residence built in 2003 on a 3.08 acre parcel in Ronald with views of Lake Cle Elum.

The appellant was not present at the hearing. In their evidence submitted with the petition, Mr. Caple provided four comparable sales near the subject property. The sales are all vacant land sales with sales dates from 2020 and 2021. Mr. Caple believes the sales support a much lower land value, which is the value the appellant has suggested the largest reduction for.

Mr. Hougardy presented the Assessor's Office's Market Report for the Lake Cle Elum/Lake Kachess market area. He stated that the current model the Assessor's Office is using shows an assessment ratio of 73%, meaning assessments are slightly below market value. In the area market sales list, Mr. Hougardy singled out sales 10, 11, and 13 as the best comparable sales for the subject property, noting that unimproved land only sales are difficult to compare to improved properties like the subject property. Those sales show an average price per square foot of \$522, while the subject property is assessed at \$414 per square foot.

Additionally, Mr. Hougardy noted several double sales of properties that sold multiple times in a short time period to show the upward trend in the market. Parcel 131934 sold in 2021 for \$849,000 and again

in 2022 for \$950,000, showing an increase of 12%. Parcel 617035 sold in 2019 for \$440,000, in 2022 for \$705,000, and again in 2023 for \$750,000, though a 2023 sale would not be used for this assessment. The 2022-2023 sale showed an increase of 60%. If market adjustments were made to the appellant's comparable sales, there would be about a 12% increase in 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 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 sales used by the appellant, while valid, were not adjusted for time to fit the market as of January 1, 2023, which is the subject property's Assessment Date. The comparable sales and market data provided by the Assessor's Office supports the current assessed value of the property.

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 of the property.

DATED 11/9/23



Jessica Hutchinson-Leavitt, Hearing Examiner