

**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): Joseph Powell

Mailing Address: 221 Cross Creek Drive  
Ellensburg, WA 98926

Tax Parcel No(s): 696333

Assessment Year: 2023 (Taxes Payable in 2023)<sup>4</sup>

Petition Number: BE-23-0006

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: \$171,900  
Assessor's Improvement: \$339,820  
TOTAL: \$511,720


Board of Equalization (BOE) Determination

BOE Land: \$171,900  
BOE Improvement: \$339,820  
TOTAL: \$511,720

**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: Joseph Powell  
Petition: BE-23-0006  
Parcel: 696333  
Address: 221 Cross Creek Drive

Hearing: November 20, 2023 9:05 A.M.

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

Testimony given: Joseph Powell, Anthony Clayton

Assessor's determination:

Land: \$171,900  
Improvements: \$339,820  
Total: \$511,720

Taxpayer's estimate:

Land: \$149,900  
Improvements: \$339,820  
Total: \$489,720

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

The subject property is a single family residence on a little over 14 acres just off of Highway 10 in Ellensburg.

Mr. Powell stated that the land value has jumped significantly since it was purchased in 1987 for only \$14,000. There are issues with Wilson Creek riparian running through a large part of the property, which renders most of it useless and cannot be built on. Mr. Powell stated that the neighboring property is very junky and affects the surrounding values.

Mr. Clayton stated that the property's land value is calculated with a base value where the home is located and the rest is valued as additional acreage. According to the market study for the neighborhood, the model is performing well and properties are not being overvalued. The property is valued at its highest and best use, a single residential home with acreage. The creek setbacks do not affect the highest and best use because the property is already being used that way and the setbacks do not impede that use.

**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.

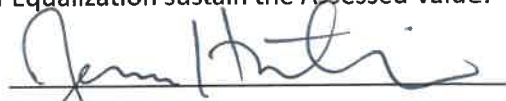
While the creek setbacks may interfere with the building possibilities of a vacant piece of ground, the subject property is not affected simply because there is already a residence built on the property and there do not appear to be any ill effects to the existing buildings.

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

A handwritten signature in blue ink, appearing to read "Jessica Hutchinson-Leavitt", written over a horizontal line.

Jessica Hutchinson-Leavitt, Hearing Examiner