

**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): Sherri Holmes Keyes
Mailing Address: P.O. Box 35
Reardan, WA 99029
Tax Parcel No(s): 080633
Assessment Year: 2023 (Taxes Payable in 2023)
Petition Number: BE-23-0010

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: \$61,520
Assessor's Improvement: \$19,400
TOTAL: \$80,920

Board of Equalization (BOE) Determination

BOE Land: \$61,520
BOE Improvement: \$19,400
TOTAL: \$80,920

Those in attendance at the hearing and findings:

Sherri Holmes Keyes, 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: Sherri Holmes Keyes

Petition: BE-23-0010

Parcel: 080633

Address: 1511 Stevens Rd

Hearing: November 20, 2023 10:40 A.M.

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

Testimony given: Sherri Holmes Keyes, Anthony Clayton

Assessor's determination:

Land: \$61,520

Improvements: \$19,400

Total: \$80,920

Taxpayer's estimate:

Land: \$35,000

Improvements: \$10,000

Total: \$45,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is 4.84 acres of vacant land on Stevens Road outside of the town of Kittitas in East Ellensburg. There are no buildings on the property but there is an existing exempt well on the property.

The appellant stated that the comparable sales used by the Assessor were all very far from her property. Mrs. Holmes Keyes stated that the taxes have doubled in six years when it should be a decrease in value. She stated that she is being taxed on possibilities because there is a well there. Mrs. Holmes Keyes stated that the Assessor should be taking financing into consideration on all of the comparable sales. She went on to state that a neighbor is attempting to divide their property but would need to get an easement from her, which she is not willing to grant.

Mr. Clayton stated that the comparable sales used are all on the North Eastern side of the Kittitas Valley, just like the subject property, and that only other non-irrigated properties were used to compare to. He stated that the subject property is valued at \$12,711 per acre without the value of the well and water right and the average value of the comparable sales is \$18-50, 000 without improvements. The improvement value for the well and water right are \$10,000 for the well and \$9,400 for the exempt water right, which is typical of all properties in Kittitas County.

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.

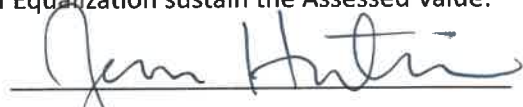
The comparable sales used by the Assessor’s Office to support the value are all appropriate properties to use with the subject property. The average price of those comparables suggests that the value could potentially be higher than the current Assessed Value. Furthermore, the sales study provided by the Assessor’s Office indicates that the model is performing well and not over assessing properties in the area.

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