

**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): Erik & Heather Henne
Mailing Address: 2727 64th Ave SE
Mercer Island, WA 98040
Tax Parcel No(s): 058135
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0033

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: \$400,050
Assessor's Improvement: \$1,342,720
TOTAL: \$1,742,770

Board of Equalization (BOE) Determination

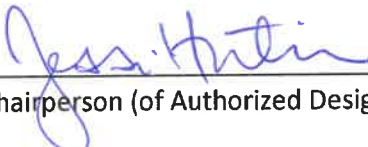
BOE Land: \$400,050
BOE Improvement: \$1,342,720
TOTAL: \$1,742,770

Those in attendance at the hearing and findings:

Dana Glenn, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Ann Shaw Hearing Examiner.

Hearing Held On : December 5, 2023
Decision Entered On: December 14, 2023
Hearing Examiner: Ann Shaw

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: Erik & Heather Henne

Petition: BE-23-0033

Parcel: 058135

Address: 160 Tamarack Lane

Hearing: December 5, 2023 10:35 A.M.

Present at hearing: Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Dana Glenn, Appraiser

Assessor's determination:

Land: \$400,050

Improvements: \$1,342,720

Total: \$1,742,770

Taxpayer's estimate:

Land: \$350,000

Improvements: \$1,000,000

Total: \$1,350,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 2,670 Square Foot home on .20 acres located near the Silver Fir Lodge and Ski Lift.

The petitioner submitted information about an appraisal they had done in 2021 for refinance that came in at \$1,680,000. They also documented a few sales but did not give any explanation about how they compare to the subject property.

The assessor's representative went through their documentation and discussed the sales ratios based on assessed value to demonstrate that their model seems to be working well in the area.

The hearing examiner would have liked more information on price per square foot of comparable homes to evaluate the selling price per square foot of those properties to the subject.

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 appraisal value submitted by the petitioner supports a higher value than the petitioner is requesting. The documentation of comparable sales provided by the assessor's representative shows that their model is performing well in this neighborhood and no information was presented to prove it wrong.

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 that the assessor's value be upheld.

DATED 12/14/23



Ann Shaw, Hearing Examiner