

**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): Marc Warner

Mailing Address: PO Box 281  
Ronald, WA 98940

Tax Parcel No(s): 14064

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0036

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: \$240,000  
Assessor's Improvement: \$0  
TOTAL: \$240,000

**Board of Equalization (BOE) Determination**

BOE Land: \$240,000  
BOE Improvement: \$0  
TOTAL: \$240,000

**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 13, 2023

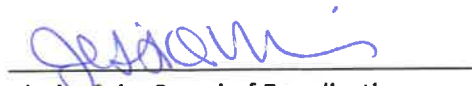
Decision Entered On: January 11, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/14/24



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: Mark Warner  
Petition: BE-23-0036  
Parcel: 14064  
Address: 16341 Salmon La Sac Rd

Hearing: December 13, 2023 2:00 P.M.

Present at hearing: Marc Warner, Petition via telephone: Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Marc Warner, Mike Hougardy

Assessor's determination:  
Land: \$240,000  
Improvements: \$0  
Total: \$240,000

Taxpayer's estimate:  
Land: \$146,000  
Improvements: \$0  
Total: \$146,000

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

The subject properties are 4 contiguous parcels on Salmon La Sac Road on Lake Cle Elum in Roslyn. The hearings for BE 23-0036, 0037, 0038, and 0039 were held together and all testimony and evidence applies to all of these cases.

Mr. Warner stated that the parcels are currently under appeal to the Board of Tax Appeals and that the values for 0036, 0037, and 0039 have not changed since last year and does not expect the Board to reassess the value on those parcels. Mr. Warner does not feel the comparable sales used by the Assessor are appropriate. Two of the subject parcels (0036, 0039) have steep terrain. He stated that his parcels have inferior views and lake access compared to surrounding parcels. He stated that the cost to cure the access would be expensive and cost prohibitive.

Mr. Hougardy listed the Assessed price per acre of each of the subject properties: 0036 at \$80,000 per acre, 0037 at \$66,154 per acre, 0038 at \$202,667 per acre, and 0039 at 118,033 per acre for an average price per acre of \$116,713. He went on to explain that the comparable sales have an average price per acre of \$188,033, which shows there is room in the value for the cost to cure any access issues that may exist. He also stated that water frontage property is very valuable, which can account for the higher value of those parcels.

**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.


The comparable sales used by the Assessor’s Office have similar characteristics to the subject property and are appropriate to use in valuing the subject properties. The price per acre of the subject properties are reflective of their individual amenities, such as a higher value for the waterfront parcels.

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 1/11/24

  
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Jessica Hutchinson, Hearing Examiner