

**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): James Ritter
Mailing Address: PO Box 111
Ellensburg, WA 98926
Tax Parcel No(s): 426936
Assessment Year: 2023 (Taxes Payable in 2023)
Petition Number: BE-23-0148

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor's Land: \$800
Assessor's Improvement: \$83,950
TOTAL: \$94,750

Board of Equalization (BOE) Determination


BOE Land: \$800
BOE Improvement: \$56,630
TOTAL: \$57,430

Those in attendance at the hearing and findings:

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

Hearing Held On : November 29, 2023
Decision Entered On: November 30, 2023
Hearing Examiner: Ann Shaw

Date Mailed: 12/8/23


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: James Ritter
Petition: BE-23-0148
Parcel: 426936
Address: 38810 PC Rd 7200 723

Hearing: November 29, 2023 1:05 P.M.

Present at hearing: Mike Hougardy, appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:

Land: \$800
Improvements: \$83,950
Total: \$84,750

Taxpayer's estimate:

Land: \$800
Improvements: \$35,240
Total: \$36,040

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is accessed through Suncadia but is not part of Suncadia. It is located on 11 acres and has a cabin in poor condition. Access is primitive and the cabin is deteriorating due to its location in a wetland. Since purchasing, the owner has placed the property in the Designated Forest Land classification.

The assessor's representative suggested a reconsideration of value using the purchase of this property at \$120,000 trending it with the model and then adding in the improvements of the deck, enclosed porch, Well and 400 SQFT cabin. Which would reduce the improvement value to \$56,630 and the land value remains at \$800 total which is the state statute amount for Designated Forest Land.

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:

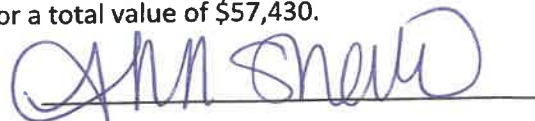
The Hearing Examiner has determined that the appellant has succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent and convincing evidence.

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 Hearing Examiner proposes that the Kittitas County Board of Equalization reduce the improvement value to \$56,630 and sustain the land value at \$800 for a total value of \$57,430.

DATED 11/30/23



Ann Shaw, Hearing Examiner