

**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): No 9 Hay LLC

Mailing Address: 2550 Hungary Junction Rd  
Ellensburg, WA 98926

Tax Parcel No(s): 10388

Assessment Year: 2023 (Taxes Payable in 2023)

Petition Number: BE-23-0262

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: \$185,000  
Assessor's Improvement: \$3,363,860  
TOTAL: \$3,548,860

Board of Equalization (BOE) Determination


BOE Land: \$185,000  
BOE Improvement: \$3,363,860  
TOTAL: \$3,548,860

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

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

Hearing Held On : November 28, 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: No 9 Hay LLC  
Petition: BE 23-0262  
Parcel: 10388  
Address: 2550 Hungry Junction Rd Ellensburg WA 98926

Hearing: November 28, 2023 9:03 AM

Present at hearing: Dana Glenn, Assessor Representative via WebEx; Ann Shaw, Hearing Examiner;  
Jessica Miller, BOE Clerk

Testimony given: Dana Glenn, Assessor Representative

Assessor's determination  
Land: \$185,000  
Improvements: \$3,363,860  
Total: \$3,548,860

Taxpayer's estimate  
Land: \$185,000  
Improvements: \$2,807,300  
Total: \$2,992,300

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

The petitioner was not present at the hearing. The property is located North of town and consists of a 20 acre parcel with various hay production type buildings on the parcel.

The assessor's value for the buildings was determined using the Marshall and Swift Analysis which is the model used by the assessor's office for valuing property in Kittitas County. This analysis takes the statistics of the buildings that are present and plugs them into a cost analysis to determine the value.

3 comparable land sales, close in size to the subject parcel, were provided that support the land value placed by the assessors representative.

The petitioners main point was that the hay market is depressed and therefore they believe the value of the buildings should be reduced.

I questioned the assessor's representative about how the strength or weaknesses of the hay market influence the value of the buildings used to produce the hay. The assessor's representative stated that they do not increase or decrease the value of the buildings based on the market for export hay.

**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.

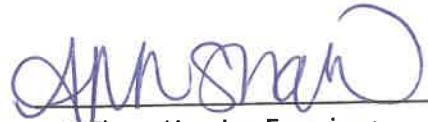
There were no comparable sales or supportive documentation provided to warrant a change in value.

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 assessor's value.

DATED 11/30/23

  
Ann Shaw, Hearing Examiner