

**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): William Baumann
Mailing Address: 10350 Manastash Rd
Ellensburg, WA 98926
Tax Parcel No(s): 373736
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0263

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: \$0
Assessor's Improvement: \$36,470
TOTAL: \$36,470

Board of Equalization (BOE) Determination

BOE Land: \$0
BOE Improvement: \$6,000
TOTAL: \$6,000

Those in attendance at the hearing and findings:

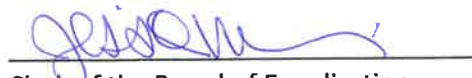
See attached Recommendation and Proposed Decision of the Hearing Examiner. The Board of Equalization motioned to reduce the assessed value to \$6,000. This motion carried.

Hearing Held On : November 29, 2023
Decision Entered On: December 28, 2023
Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/10/24



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: William Baumann
Petition: BE-23-0263
Parcel: 373736
Address: 10350 Manastash Rd

Hearing: November 29, 2023 11:42 A.M.

Present at hearing: William Bauman and Debbie See, appellant; Dana Glenn, appraiser via WebEx; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: William Bauman, Dana Glenn

Assessor's determination:

Land: \$0
Improvements: \$36,470
Total: \$36,470

Taxpayer's estimate:

Land: \$0
Improvements: \$2,565.01
Total: \$2,565.01

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single wide mobile home located on Manastash Road in Ellensburg, on a parcel not owned by the appellant.

Mr. Bauman provided an appraisal of value from JD Power and Associates online valuation tool. He stated that the maximum allowable value for a mobile home is \$8,000, which would essentially cover the cost to clean up and remove it if it were to be destroyed. Mr. Bauman stated that he does not believe the home should be valued as anything other than personal property, because the land is not owned by him and it is under the jurisdiction of Labor and Industries (L&I). He asked if the Assessor's Office is aware that the home is not allowed to be moved without applying to L&I, who would not approve a move without bringing the home up to current codes. Bringing the home to code would be impossible as the home would need, among other things, new window sizes cut. In order to sell the building, it would need to be decommissioned as a dwelling and used for storage only. He insisted that since the building is separately titled, it should be valued alone.

Mr. Glen stated that the Assessor's Office values all mobile homes in the county as fixed in place when located on a parcel, not as personal property. Mr. Glen stated that the building being connected to the land by the utilities is what classifies it as real property. The home is on a separate tax account only for payment purposes, but valued together with the land. The exception to that process is when a mobile home is located within a mobile home park. He stated that situations like this when the mobile home is

owned by one person and the land by another is not uncommon, especially between families like the subject property. He provided a list of sales of mobile and manufactured homes in the county with a 95% performance ratio. He pointed out several sales of homes of similar size, year built, and condition to the subject property. He also stated that the Assessor's Office is required to value property at its highest and best use and in most cases like this the owners would do everything they could to sell the home and land together instead of separately.

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.

According to RCWs, the Assessor's Office may value property as real or personal as they see fit. Additionally, the fact that the home would be difficult or impossible to move or sell separately further intertwines the home to the land to be classified as real property. With that fact established, the Assessor has determined that the property is classified as real property and is valued appropriately and correctly based on the comparable sales.

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 12/28/23



Jessica Hutchinson-Leavitt, Hearing Examiner