

**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): Scott Thompson

Mailing Address: 13339 191<sup>st</sup> PL SE  
Renton, WA 98059

Tax Parcel No(s): 205634

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0275

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: \$417,150  
Assessor's Improvement: \$9,580  
TOTAL: \$426,730

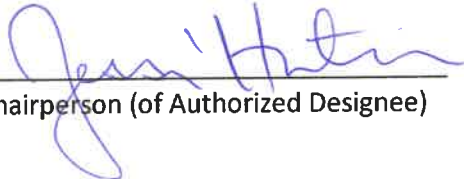
Board of Equalization (BOE) Determination

BOE Land: \$417,150  
BOE Improvement: \$9,580  
TOTAL: \$426,730

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

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 29, 2023  
Decision Entered On: February 6, 2024  
Hearing Examiner: Ann Shaw      Date Mailed: 2/12/24

  
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: Scott Thompson  
Petition: BE-23-0275  
Parcel: 205634  
Address: 1890 Treehaven Rd

Hearing: November 29, 2023 1:51 P.M.

Present at hearing: Scott and Tamra Thompson, petitioner, Mike Hougardy, appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Scott and Tamra Thompson, Mike Hougardy

Assessor's determination:

Land: \$417,150  
Improvements: \$9,580  
Total: \$426,730

Taxpayer's estimate:

Land: \$140,000  
Improvements: \$5,000  
Total: \$145,000

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

The subject property is 5.43 acres of riverfront property in Cle Elum with a small shed on it with no plumbing.

The petitioner stated that their value was previously reduced by the BOE and that adjustment was contested by the Assessor's office and it has been sent to the State Board of Tax Appeals. The petitioner is upset that the assessed value has once again increased. The petitioner wanted to clarify that the assessor's office had correct data to formulate their value. The petitioner also stated that the river wipes out parts of the property sometimes and they have to do work with the tractor to maintain it.

The assessor's representative stated that the parcel is not unbuildable. The first buildable acre holds the highest value. There is a 200% riverfront adjustment to the land which adds value but also an access reduction of 20%.

One of the comparable parcels is in a 100% non-buildable floodway. The conversation moved to what is or is not buildable and how that affects the value. There is an area of the parcel that could be built on per the elevation certificate but it is still very marshy and spring fed ground. A perc test has not been done because the idea of building was abandoned.

The sales that were used in the assessor's answer support the value given by the assessor's office as a buildable parcel.

**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 petitioner did not bring any documentation showing that this parcel is unbuildable. If they do bring that information to the table that will weigh in on the value drastically. The paperwork is essential to make the case to the assessor's office. A large portion of the land is unbuildable so an adjustment is warranted but there was not enough evidence provided to reflect what unbuildable river front property is selling for.

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 11/29/23



Ann Shaw, Hearing Examiner