

**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): Bonnie Larson

Mailing Address: 324 62<sup>nd</sup> Ave E  
Tacoma, WA 98424

Tax Parcel No(s): 263234

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0294

Having considered the evidence presented by the parties in this appeal, the Board hereby:  
**Sustain**  
the determination of the Assessor.

Assessor's Determination

Assessor's Land: \$181,500  
Assessor's Improvement: \$363,560  
TOTAL: \$545,060

Board of Equalization (BOE) Determination


BOE Land: \$181,500  
BOE Improvement: \$363,560  
TOTAL: \$545,060

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

Teresa Patton-Moody, Petitioner Representative and Mike Hougardy, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Leavitt-Hutchinson Hearing Examiner.

Hearing Held On : December 4, 2023  
Decision Entered On: December 14, 2023  
Hearing Examiner: Jessica Leavitt-Hutchinson      Date Mailed: 12/19/23

  
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: Bonnie Larson  
Petition: BE-23-0294  
Parcel: 263234  
Address: 820 Oakmont Dr

Hearing: December 4, 2023 9:40 A.M.

Present at hearing: Teresa Patton-Moody, petitioner representative; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson-Leavitt, Hearing Examiner

Testimony given: Teresa Patton-Moody, Mike Hougardy, Appraiser

Assessor's determination:  
Land: \$181,500  
Improvements: \$363,560  
Total: \$545,060

Taxpayer's estimate:  
Land: \$282,400  
Improvements: \$160,000  
Total: \$442,400

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

The subject property is a single family residence in Cle Elum near Sun Country golf course.

Ms. Patton-Moody explained that her mother's home had severe flood damage in December of 2022 due to a burst pipe, resulting in damage to flooring, plumbing, heating system, and much more. She provided invoices for repair work for around \$33,000, of which insurance covered about \$22,000. The home was uninhabitable from December 2022 to June 2023 while the work was done, and her mother lived with them until the work was finished.

Mr. Hougardy encouraged the appellant to apply for a destroyed property claim in the Assessor's Office due to the extensive damage. He stated that the time passed was not an issue, and that the taxes would be reduced for the time period the house was uninhabitable. As far as the Assessed Value, there were 9 sales on or near Oakmont Drive and 6 of those sales sold for more than the assessed value. The subject property is a Quality 3 home, and the other two Quality 3 comparable properties sold for (sale #19) \$640,000 and (sale #12) \$475,000.

Ms. Patton-Moody agreed that prices have skyrocketed in the area. Mr. Hougardy again encouraged her to file a destroyed property claim, in which they would place a functional adjustment to the market value, and to also look into the senior exemption program for her mother.

**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 high volume of sales in the immediate neighborhood of the subject property show the increase in the market in 2023. The best course of action for the appellant would be to file a destroyed property


claim with the Assessor's Office for the time period when the home was uninhabitable and undergoing renovations.

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 12/14/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner