

**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): Edward & Nicole Truitt
Mailing Address: 7836 NE 14th St
Medina, WA 98039
Tax Parcel No(s): 088435
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0295

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: \$724,050
Assessor's Improvement: \$1,027,440
TOTAL: \$1,751,490

Board of Equalization (BOE) Determination

BOE Land: \$724,050
BOE Improvement: \$1,027,44
TOTAL: \$1,751,490

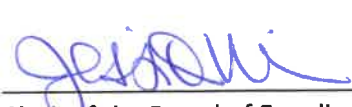
Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 6, 2023
Decision Entered On: January 11, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 11/16/24


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: Edward & Nicole Truitt

Petition: BE-23-0295

Parcel: 088435

Address: 1051 Snoqualmie Dr

Hearing: December 6, 2023 10:25 A.M.

Present at hearing: Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Dana Glenn, Appraiser

Assessor's determination:

Land: \$724,050

Improvements: \$1,027,440

Total: \$1,751,490

Taxpayer's estimate:

Land: \$600,000

Improvements: \$900,000

Total: \$1,500,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 2112 square foot single family residence with a 1344 finished basement and 384 square foot basement garage built in 2010 located in Hyak Estates near Snoqualmie Pass.

The appellant was not present at the hearing. In their petition, the appellants provided the following statement: "Both Redfin and Zillow have the property estimated at ~\$1.5 million reflecting the true and fair market value. In most prior years the Assessor's value was generally at or below the Zillow Zestimate. The value of \$1.5 million continues to decline as interest rates have risen." They also provided printouts of the home's information and estimates of value from Redfin.com and Zillow.com.

Mr. Glen stated that the home in Hyak Estates fronts onto Hyak ski hill. Based on the sales study for single family homes in Snoqualmie Pass, the Assessor's Office is performing valuations at a ratio of 88% of market value in the very active market area.

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.

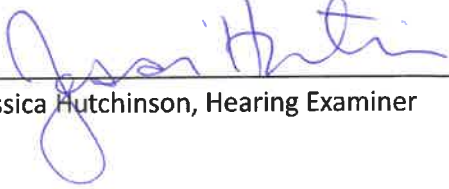
Without any comparable sales or other evidence, the Assessor's market study supports the Assessed Value.

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 Assessed Value.

DATED 1/11/24



Jessica Hutchinson, Hearing Examiner