

**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): Mark Olsen

Mailing Address: 7568 45th Ave SW
Seattle, WA 98136

Tax Parcel No(s): 15444

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0304

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: \$170,000
Assessor's Improvement: \$786,680
TOTAL: \$956,680

Board of Equalization (BOE) Determination


BOE Land: \$170,000
BOE Improvement: \$786,680
TOTAL: \$956,680

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : January 17, 2024
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: Mark Olsen
Petition: BE-23-0304
Parcel: 15444
Address: 3583 SR 970 Cle Elum WA 98922

Hearing: January 17, 2024 10:41 A.M.

Present at hearing: Mark Olsen Appellant; , Dana Glenn Appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Mark Olsen, Appellant and Dana Glenn Appraiser

Assessor's determination:
Land: \$170,000
Improvements: \$786,680
Total: \$956,680

Taxpayer's estimate:
Land: \$140,000
Improvements: \$435,000
Total: \$575,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject is designated forest land with a 2 story residential structure, garage and shop which are all in an unfinished state.

The petitioner purchased the property and had to reapply for this forest land designation and plant 1,600 trees. The petitioner started building but has been struggling to obtain water. He has built the garage and shop and is his own general contractor. He's concerned that he is being looped in with the Suncadia market.

He has a well in place and water certificate but has not had the plumber there to hook up the water to the house.

He has a friend that is a real estate broker that told him they would list the property as it is today for \$500,000 and included a sales report.

The assessor's representative stated the address and location of the property. It is located near airport road. 1 acre is not part of the designated forest because of the homesite. The assessor's representative discussed the comparables used and the model.

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.

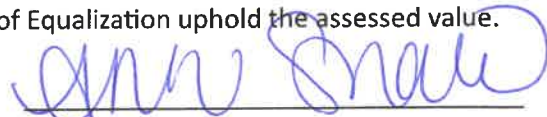
The sales that were provided to support the reduction in value were not like kind properties to the subject and several fell beyond the assessment date. The report also did not adjust for any differences in size of property in comparison to the subject.

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 uphold the assessed value.

DATED 1/17/24


Ann Shaw, Hearing Examiner