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): Rick Wyatt & Linda Bevan-Wyatt

Mailing Address: 61 Cabin Trail Dr
Cle Elum, WA 98922

Tax Parcel No(s): 951311

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: BE-23-0305

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

Assessor's Determination		Board of Equalization (BOE) Determination	
Assessor's Land:	$511,500	BOE Land:	$511,500
Assessor's Improvement:	$1,688,740	BOE Improvement:	$1,688,740
TOTAL:	$2,200,240	TOTAL:	$2,200,240

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: Rick Wyatt & Linda Bevan-Wyatt
Petition: BE-23-0305
Parcel: 951311
Address: 61 Cabin Trail Drive

Hearing: January 17,2024 11:17 A.M.

Present at hearing: Appellant not present; Anthony Clayton, Appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Anthony CLayton

Assessor's determination:
Land: $511,500
Improvements: $1,688,740
Total: $2,200,240

Taxpayer's estimate:
Land: $225,000
Improvements: $1,695,000
Total: $1,920,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject is a newly built cabin in Suncadia and fronts the golf course. The property was purchased in April of 2023 for $1,920,000.

The petitioner understands that the assessed value would increase but feels that the 15% increase is not reasonable because they are fixed income senior citizens.

The assessor's representative discussed the comparable sales provided and explained the value that they came up with for the property.

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 petitioner did not supply any documentation supporting their request for a reduction in 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 uphold the assessed value.

DATED 1/17/24

Ann Shaw

Ann Shaw, Hearing Examiner