

Order of the     Kittitas     County

Board of Equalization

Property Owner: Pacifica SL Ellensburg LLC/Pivotal Tax Solutions  
Parcel Number(s): 796636  
Assessment Year: 2018 Petition Number: BE-180008  
Date(s) of Hearing: 12-6-18

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>644,140</u>
<input type="checkbox"/> Improvements	\$	<u>5,385,770</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$6,029,910</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>740,761</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>4,192,739</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$4,933,500</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A hearing was held on December 6, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. The Appellant's representative Austin Glidewell with Pivotal Tax Solutions called in for a phone hearing.

The Appellant's representative Austin Glidewell reviewed the materials they had provided and said the value had jumped up to over six million dollars. He said the Board of Equalization had lowered the property value last year, then the Assessor jumped up two million from last year. He said the property is an assisted living and memory care facility for individuals that need full time support, and that since it had sold in 2016 for 4.29 million dollars; he felt that's what the value should be. Mr. Glidewell discussed business values, expenses on page 10 of the closing statement, the settlement statement, and said the parent company is Brookdale, which is the largest assisted living corporation in the nation with very accurate numbers.

Appraiser Dana Glenn said the Assessor's office would like the Board of Tax Appeals to hear this case and make a determination. He said they would like to continue with their standard method using a cost approach and taking off business value, but this is not in line with other businesses, so he would be more at ease if the BTA makes a ruling. Mr. Glenn asked if he could pass around a document that showed the values he used and multiple business transactions, but that the document was not on the record. The Appellant objected, since he couldn't review the document and had not seen the document. Vice-Chair Ann Shaw said since there was an objection from the Appellant, they would not accept the information onto the record, but the Appraiser could discuss it. Appraiser Glenn said they are appealing to the BTA due to their volume and expertise in these types of transactions, and he had not seen that many business transactions of this size. He reviewed sales submitted by the Assessor's office.

Mr. Glidewell said the Assessor will appeal to the BTA anyway.

The Board determined that the total value of the property to be \$4,933,500. The Board made their decision based on the 2016 purchase price and trended the value forward to be consistent with the current market increase to the appraisal date of January 1, 2018.

Dated this 15<sup>th</sup> day of January, (year) 2019

Ann Shaw  
Chairperson's Signature

Debbie Myers  
Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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