

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): Testamentary Trust of Jerry Waye McMeans
Mailing Address: 820 Colockum Road
Ellensburg, WA 98926
Tax Parcel No(s): 11421
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0024

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: \$194,220
Assessor's Improvement: \$0
TOTAL: \$194,220

Board of Equalization (BOE) Determination

BOE Land: \$194,220
BOE Improvement: \$0
TOTAL: \$194,220

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 8, 2023

Decision Entered On: February 8, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 2/23/24



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: Testamentary Trust of Jerry Wayne McMeans

Petition: BE-23-0024

Parcel: 11421

Address: 820 Colockum Road

Hearing: November 8, 2023 10:34 A.M.

Present at hearing: Cindy McMeans and Lisa Lawrence, appellant; Anthony Clayton, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Cindy McMeans, Lisa Lawrence, Anthony Clayton

Assessor's determination:

Land: \$194,220

Improvements: \$0

Total: \$194,220

Taxpayer's estimate:

Land: \$144,720

Improvements: \$0

Total: \$144,720

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The Subject property is a 18.9 acre parcel on the corner of Colockum and Venture Road in Ellensburg.

Ms. McMeans stated that the subject property is marshy from leakage from the KRD irrigation ditch, which has a wide easement through the property. She stated that it should be valued similar to her land locked properties surrounding it, since there is unlikely to be a building site with the marshy ground.

Mr. Clayton stated that the size of the lot contributes to the higher value on the parcel—the smaller the lot, the higher the price per acre typically. The subject being 2 acres makes it hard to compare to the larger parcels near it. The subject property is valued at \$10,000 per acre, and all of the comparables are valued higher than that. The parcel is currently considered buildable, as no site evaluation has been done to say otherwise.

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.

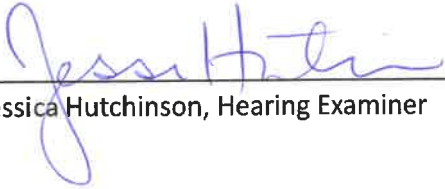
There was not enough evidence to support lowering the value. Should the owner provide documentation showing the property is unbuildable, the value would change considerably.

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 value.

DATED 11/8/23



Jessica Hutchinson, Hearing Examiner