

**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): Marsha Warrington c/o Darrick Warrington
Mailing Address: 9622 Sunburst CT SE
Port Orchard, WA 98367
Tax Parcel No(s): 540334
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0042

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

Assessor's Determination

Assessor's Land: \$219,700
Assessor's Improvement: \$0
TOTAL: \$219,700

Board of Equalization (BOE) Determination

BOE Land: \$20,000
BOE Improvement: \$0
TOTAL: \$20,000

Those in attendance at the hearing and findings:

See attached Recommendation of the Hearing Examiner.

Hearing Held On : December 5, 2023

Decision Entered On: December 14, 2023

Hearing Examiner: Jessica Leavitt-Hutchinson

Date Mailed: 12/20/23



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: Marsha A Warrington c/o Darrick Warrington
Petition: BE-23-0042
Parcel: 540334
Address: Pine Glen Ct

Hearing: December 4, 2023 10:21 A.M.

Present at hearing: Darrick Warrington and Grant Warrington, petitioners; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson-Leavitt, Hearing Examiner

Testimony given: Darrick Warrington, Grant Warrington, Mike Hougardy, Appraiser

Assessor's determination:

Land: \$219,700
Improvements: \$0
Total: \$219,700

Taxpayer's estimate:

Land: \$60,000
Improvements: \$0
Total: \$60,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a vacant .8 acre lot in the Pine Glen neighborhood in Cle Elum.

Darrick Warrington stated that the property is landlocked between other lots in the neighborhood with no easement access. He stated that many years ago, access was granted by a family member's property right next to the subject property, but that property was foreclosed on and is no longer in the family and the new owner is not interested in granting an access easement. In order to visit the property, they must call and ask permission of the adjacent owner ahead of time to get the gate unlocked. The road used is a utility road used for power lines.

Mr. Warrington also stated that he has received two offers on the property recently from a land purchasing company for \$40,000 and \$36,000. Since the property is important to his family, they have declined those offers. When they approached a local real estate agent for an opinion of value, the agent declined due to the lack of sales of land locked properties.

Mr. Hougardy stated that the property having no legal access changes the situation significantly. When Mr. Warrington referenced their pending case at the Board of Tax Appeals stemming from their board case in 2022, Mr. Hougardy stated he would look into withdrawing the appeal from the Assessor's Office from the BTA.

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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent and convincing evidence.

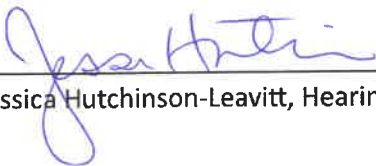
Without legal access to the property, the potential market for the property is significantly diminished. Even the suggested value by the appellant is unlikely to be achieved on the open market for this property. The most likely scenario would be for a neighboring property owner to purchase the lot as additional acreage.

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 reduce the Assessed Value to \$20,000.

DATED 12/14/23



Jessica Hutchinson-Leavitt, Hearing Examiner