

**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): Karen Hernandez
Mailing Address: 5750 Number 6 Rd
Ellensburg, WA 98926
Tax Parcel No(s): 616333
Assessment Year: 2023 (Taxes Payable in 202⁴~~3~~)
Petition Number: BE-23-0050

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: \$82,540
Assessor's Improvement: \$158,130
TOTAL: \$240,670


Board of Equalization (BOE) Determination

BOE Land: \$82,540
BOE Improvement: \$158,130
TOTAL: \$240,670

Those in attendance at the hearing and findings:

Karen Hernandez, Petitioner was present and Dana Glenn, Appraiser of the Assessor's Office, was joined by WebEx at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Hutchinson-Leavitt, Hearing Examiner.

Hearing Held On : November 29, 2023
Decision Entered On: November 30, 2023
Hearing Examiner: Jessica Hutchinson-Leavitt Date Mailed: 12/19/23


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: Karen Hernandez
Petition: BE-23-0050
Parcel: 616333
Address: 11900 Thorp Hwy N

Hearing: November 29, 2023 9:43 A.M.

Present at hearing: Karen Hernandez, appellant; Dana Glenn, appraiser via WebEx; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Karen Hernandez, Dana Glenn

Assessor's determination:
Land: \$82,540
Improvements: \$158,130
Total: \$240,670

Taxpayer's estimate:
Land: \$50,870
Improvements: \$148,440
Total: \$199,310

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 784 square foot single family residence off of North Thorp Highway in Thorp.

Ms. Hernandez stated that the lot is very narrow with the highway as the border on one side and the railroad as a border on the other. The lot has no desirable view and no riverfront like some properties in the Thorp area. The home is old, built in 1900 with no foundation and no outbuildings or garage like other properties that are selling. When she contacted the Assessor's Office about her valuation increase a few years ago, she was told the jump in value was most likely caused by assessments catching up from COVID, however the value continued to rise significantly. This year, the land value increased by 62% and the house by 7%. When she looked at the assessments of her neighbors, their assessments did not increase as much. She stated that she does not believe the computer system or model is raising her property value, it feels personal. Her home is unique because of its size and age and it does not fit the market model used by the Assessor's Office and needs to be considered individually. The land model does not fit in with properties selling on the other side of the freeway on old farm land being split into developments. Her immediate area of Thorp is very different from the area of Cove Road and Weaver Road. Ms. Hernandez also stated that her property cannot be compared to riverfront properties selling for over \$1 million on N Thorp Hwy (sale #4 on the Assessor's sales study). She noted that the graphs and charts provided by the Assessor are confusing and useless to the layman.

Mr. Glen stated that an appraiser from the Assessor's Office visited the property in 2021 after Ms. Hernandez came to the Board of Equalization and some changes were made to the record. Ms. Hernandez stated that those were mostly upkeep and cosmetic improvements after a renter moved out and left it in bad condition.

Mr. Glen went on to state that the second floor of the home is valued as attic space instead of full livable square footage. He stated that the Thorp market has been very active in the last couple of years. According to the Assessor's market report, they are assessing the area at a ratio of 86% of sales prices, indicating that they are not over assessing properties overall. He went on to explain that the charts show the performance of their valuation models on properties according to year built, square footage of the home, neighborhood, quality, and other characteristics. The Assessor's Office has a uniform model to apply to every property every year based on sales data from the previous year.

Ms. Hernandez asked specifically why her neighbors' values went up so much less than hers. Mr. Glen stated he didn't know the specifics of those values but he can get her detailed reports on those properties and hers, and that the Assessor's Office is required by law to make market changes annually. Ms. Hernandez stated that her low end home should not be considered favorable to the market.

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.

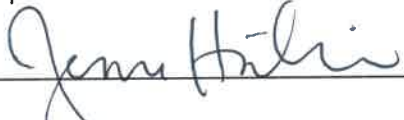
Assessments of other properties and percentage of assessment increase are not taken into consideration by the Board of Equalization for their decisions. To prove a lower value, evidence of some kind, most commonly in the form of comparable sales, is needed to meet the burden of proof. The sales provided by the Assessor’s Office shows ample market activity in the Thorp area, and while the subject property may be inferior to many of the sales, the rate of increase in assessment is in line with the rise in sales prices.

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 Assessed Value.

DATED 11/30/23



Jessica Hutchinson-Leavitt, Hearing Examiner