

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): Evergreen Valley Water Systems INC
Mailing Address: 1890 Nelson Siding Rd
Cle Elum, WA 98922
Tax Parcel No(s): 476236
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0189

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

Assessor's Determination

Assessor's Land: \$289,200
Assessor's Improvement: \$7,500
TOTAL: \$296,700

Board of Equalization (BOE) Determination

BOE Land: \$39,200
BOE Improvement: \$7,500
TOTAL: \$46,700

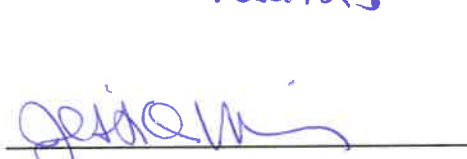
Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 8, 2023
Decision Entered On: February 15, 2024
Hearing Examiner: Jessica Hutchinson

Date Mailed: 2/26/24


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: Evergreen Valley Water Systems INC

Petition: BE-23-0189

Parcel: 476236

Address: SR 903, Ronald

Hearing: December 8, 2023 9:25 A.M.

Present at hearing: Pat Deneen, Appellant; Dana Glenn, Appraiser; Anthony Clayton, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Pat Deneen, Dana Glenn and Anthony Clayton

Assessor's determination:

Land: \$289,200

Improvements: \$7,500

Total: \$296,700

Taxpayer's estimate:

Land: \$10,000

Improvements: \$7,500

Total: \$17,500

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1.96 acre lot off of SR 903 in Roslyn.

Mr. Deneen stated that the property is being valued as a buildable lot in the subdivision of Evergreen Valley, but it is in fact not part of the plan. This lot was purchased solely to house the pump system and water tanks for the water system serving the Evergreen Valley subdivision but cannot be built on.

Mr. Clayton stated that the Assessor's Office has no documentation showing that it houses a water system and they are valuing it as a buildable lot. He stated that typically when plats are recorded, parcels are designated as use for only a water system or sewer, but there is no record of such a thing for this parcel.

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.


Housing a water system and storage for an entire subdivision renders the property mostly unusable. It is unlikely that a buyer would be willing to build on the property, if it were even feasible to do so. Valuation as additional acreage at \$20,000 per acre is appropriate for this parcel.

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 of the land to \$39,200 for a total of \$46,700.

DATED 12/8/23



Jessica Hutchinson, Hearing Examiner