

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): Travis & Tara Vestal

Mailing Address: 13950 Vantage Highway
Ellensburg, WA 98926

Tax Parcel No(s): 750533

Assessment Year: 2023 (Taxes Payable in 202~~3~~⁴)

Petition Number: BE-23-0264

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: \$122,260
Assessor's Improvement: \$516,320
TOTAL: \$638,580

Board of Equalization (BOE) Determination


BOE Land: \$122,260
BOE Improvement: \$516,320
TOTAL: \$638,580

Those in attendance at the hearing and findings:

Anthony Clayton, Appraiser of the Assessor's Office, was present 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 20, 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: Travis & Tara Vestal
Petition: BE-23-0264
Parcel: 750533
Address: 13950 Vantage Highway

Hearing: November 20, 2023 10:27 A.M.

Present at hearing: Anthony Clayton, appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Anthony Clayton

Assessor's determination:
Land: \$122,260
Improvements: \$516,320
Total: \$638,580

Taxpayer's estimate:
Land: \$102,260
Improvements: \$470,170
Total: \$572,430

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a single family residence on 10 acres off of Vantage Highway in Ellensburg.

The appellant was not present at the hearing. In the petition, the appellant stated that no improvements have been made since the property was purchased in August of 2022. They stated that according to Zillow, the price should have gone down since then.

Mr. Clayton stated that the home was purchased for \$739,000 in August of 2022. The current Assessed Value is 29% lower than the purchase price.

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.

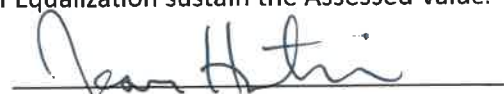
There was no evidence provided by the appellant to suggest a lower value. Considering the fact that the purchase price was much higher than the Assessed Value, the Assessor’s Office is not being aggressive in their valuation of the property.

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