

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

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**ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION**

Property Owner(s): Cindy Jones and Sandra Day  
Mailing Address: 2413 U St NW  
Auburn, WA 98001  
Tax Parcel No(s): 181734  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0276

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: \$167,560  
Assessor's Improvement: \$5,000  
TOTAL: \$172,560

Board of Equalization (BOE) Determination

BOE Land: \$167,560  
BOE Improvement: \$0  
TOTAL: \$167,560

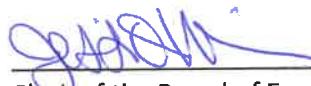
**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : December 4, 2023  
Decision Entered On: December 28, 2023  
Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/12/24

  
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: Cindy Jones & Sandra Day

Petition: BE-23-0276

Parcel: 181734

Address: 731 Sun Island Dr

Hearing: December 4, 2023 11:02 A.M.

Present at hearing: Michael Jones, Cindy Jones and Sandy Day, petitioners; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson-Leavitt, Hearing Examiner

Testimony given: Michael Jones, Cindy Jones, Sandy Day and Mike Hougardy, Appraiser

Assessor's determination:

Land: \$167,560

Improvements: \$5,000

Total: \$172,560

Taxpayer's estimate:

Land: \$112,000

Improvements: \$0

Total: \$112,000

**SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:**

The subject property is a vacant recreational lot on Sun Island Drive in Easton. This hearing also included the neighboring parcel (case 23-0277) and all testimony and evidence applies to both cases.

Mr. Jones stated that the comparable properties used by the Assessor are not real comparables because the subject property is affected by the floodplain and is not buildable. The Yakima River erodes the property every year and so far about 65 feet has been eroded. The properties are only used for camping, not permanent residence. The holding tank located on 23-0277 is not a septic tank, just an RV black water holding tank that is required to be emptied every year. There is no tank located on 23-0276 as listed in the Assessor's notes.

Mr. Hougardy stated that they do indeed have a tank listed on both properties. Both lots are currently valued as 100% floodway, not as buildable lots. Riverfront sales are hard to find, and the best comparable sale was provided by the appellant—751 Sun Island Drive for \$135,000 in 2020.

Mr. Jones stated that the comparable has a cabin on the property. There is a small group of about 4 lots that are never allowed to have septic tanks, and the subject properties are included in that group.

Mr. Hougardy stated that the cabin on the comparable property in question is valued as a sleeping cabin, not a livable residence, and that the cabin was added after the 2020 sale.

**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 1<sup>st</sup> 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.


While the overall value of the property is deemed correct, it is recommended that the value of the holding tank be removed from the record and the Assessed Value reduced to reflect that.

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 improvements to \$0 for a total Assessed Value of \$167,560.

DATED 12/28/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner