

**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): Lyle Liptack  
Mailing Address: 598 Rawlings Rd  
Libby, MT 59923  
Tax Parcel No(s): 908634  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0283

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: \$14,040  
Assessor's Improvement: \$37,160  
TOTAL: \$51,200

Board of Equalization (BOE) Determination


BOE Land: \$14,040  
BOE Improvement: \$37,160  
TOTAL: \$51,200

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

Dana Glenn, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Ann Shaw Hearing Examiner.

Hearing Held On : October 24, 2023  
Decision Entered On: November 9, 2023  
Hearing Examiner: Ann Shaw

Date Mailed: 12/8/23

  
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: Lyle Liptack  
Petition: BE 23-0283  
Parcel: 908634  
Address: 620 Ryegrass Ranches Rd Ellensburg WA 98926

Hearing: Oct 24, 2023 10:02 AM

Present at hearing: Dana Glenn (Assessor's Representative)

Testimony given: Dana Glenn

Assessor's determination:

|               |          |
|---------------|----------|
| Land:         | \$14,040 |
| Improvements: | \$37,160 |
| Total:        | \$51,200 |

Taxpayer's estimate:

|               |          |
|---------------|----------|
| Land:         | \$14,000 |
| Improvements: | \$20,000 |
| Total:        | \$34,000 |

Summation of evidence presented and finding of fact:

The subject is a 539 SF Dry Cabin with a 264 SF loft built in 1990 on 10.38 acres constructed of low cost materials.

The appellant was not present for the hearing so the evidence and documentation they mailed in was reviewed and considered. The petitioner's information explains that they are concerned about the quality of construction in comparison to other comparable properties and that their cabin was primarily made using reclaimed material and has been slowly worked on as time permits.

The assessor provided the Marshall and Swift Cost Basis worksheet in their evidence and discussed the values given.

The assessor's representative stated that even though the petitioner mainly used reclaimed materials, they did not consider the time investment in the construction of this building. Labor is a factor that should be considered in evaluating the cost to construct.

Comparable sales were not provided or discussed.

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 not met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

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 uphold the Assessor's Valuation of this Parcel.

DATED 11/16/23

  
Ann Shaw, Hearing Examiner