

**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): Tuppence 509 LLC  
Mailing Address: 2328 Yale Ave E  
Seattle, WA 98102  
Tax Parcel No(s): 956053  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0287

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

Assessor's Determination

Assessor's Land: \$21,630  
Assessor's Improvement: \$474,480  
TOTAL: \$496,110

Board of Equalization (BOE) Determination

BOE Land: \$21,630  
BOE Improvement: \$411,240  
TOTAL: \$432,870

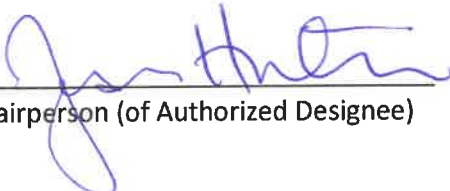
**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 25, 2023

Decision Entered On: January 11, 2024

Hearing Examiner: Ann Shaw Date Mailed: 1/11/24

  
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: Tuppence 509 LLC  
Petition: BE-23-0287  
Parcel: 956053  
Address: 3770 Suncadia Trail Unit #106

Hearing: October 25, 2023 10:20 A.M.

Present at hearing: Mike Hougardy, Appraiser; Mark Orwiler, Petitioner; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Mike Hougardy, Appraiser

Assessor's determination:  
Land: \$21,630  
Improvements: \$474,480  
Total: \$496,110

Taxpayer's estimate:  
Land: \$14,499.88  
Improvements: \$347,997.12  
Total: \$362,497

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

The subject is a 781 square foot condo in the Trail Head condominium complex. This property was built in 2008 and is a 1 bedroom 1 bathroom condominium. This is a ground floor unit and faces the building's parking lot. The view from this condo looks out toward the parking lot and trees.

The petitioner is concerned with the comparison of comparable properties that the assessor's office used. 6 of the 12 comparable properties were lodge studios and have a kitchenette only and not a full kitchen. They are also about half the size of the subject unit.

Another comparable, parcel 956055, is a 2 bed 2 bath condo with several additional amenities and can sleep more people than the subject which makes the earning potential higher for this unit.

Comparable parcel 962753 was built in 2022 with modern updates and the sale included a Suncadia Sports membership in the sale which is worth several thousand dollars. The petitioner also stated that one buyer purchased ½ of this building which may have had an impact on the sales price for the units in this building.

The petitioner extracted the most comparable sales to the subject unit and applied the average price per square foot to the subject unit. This came to \$554.25/SF for a total value of \$432,870.

The assessor acknowledged that not all sales are comparable and explained that their assessment level is about 15% below the market value that sales are reflecting.

**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.

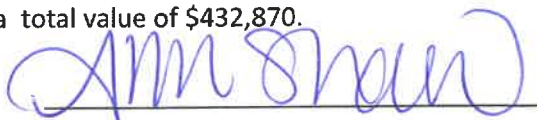
The petitioner has extracted the most comparable sales to the subject and taken the average price per square foot of the comparable sales to determine the fair market value of this property.

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 land value at \$21,630 and reduce the improvement value to \$411,240 for a total value of \$432,870.

DATED 1/11/24



Ann Shaw, Hearing Examiner