

**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): TT & J Properties c/o Circle K Stores Inc
Mailing Address: P.O. Box 1119
Dripping Springs, TX 78620
Tax Parcel No(s): 597133
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0297

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: \$180,000
Assessor's Improvement: \$501,270
TOTAL: \$681,270

Board of Equalization (BOE) Determination

BOE Land: \$180,000
BOE Improvement: \$501,270
TOTAL: \$681,270

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 8, 2023

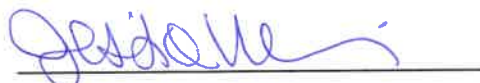
Decision Entered On: January 11, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/14/24



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: TT&J Properties
Petition: BE-23-0297
Parcel: 597133
Address: 204 S Main St

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

Present at hearing: Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Dana Glenn

Assessor's determination:
Land: \$180,000
Improvements: \$501,270
Total: \$681,270

Taxpayer's estimate:
Land: \$162,000
Improvements: \$101,856
Total: \$263,856

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a Circle K convenience store located on Main Street in Ellensburg.

The appellant or their representatives were not present at the hearing. In their petition, the representative provided a cost approach to value. The amount of depreciation used for the convenience store is 54% and the canopy at 80%.

Mr. Glen provided a list of land sales to support the assessed land value and a cost approach to value for the improvements. He noted that one of the major discrepancies between his cost approach and the cost approach provided by the appellant is the decision by the appellant to classify the building as a mini mart/convenience store as opposed to just a convenience store. A mini mart/convenience store is a lower quality building which brings a lower value. The subject property's records show a permit taken out in 2021 for an interior remodel, so the building is being maintained and upgraded. He stated that the 30% depreciation used by the Assessor's Office is more appropriate considering the condition of the building.

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.


Without more information or evidence to suggest that the buildings are significantly depreciated, the Assessor’s method of valuation is assumed correct.

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 value.

DATED 11/11/24



Jessica Hutchinson, Hearing Examiner