

**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): Sean Elliot
Mailing Address: 41 Gobblers Knob Rd
Cle Elum, WA 98922
Tax Parcel No(s): 614235
Assessment Year: 2023 (Taxes Payable in 2024)
Petition Number: BE-23-0301

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: \$116,000
Assessor's Improvement: \$343,980
TOTAL: \$459,980

Board of Equalization (BOE) Determination

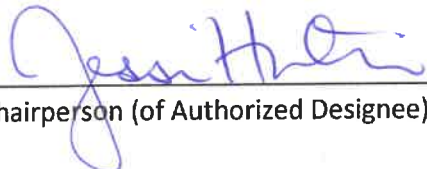
BOE Land: \$116,000
BOE Improvement: \$343,980
TOTAL: \$459,980

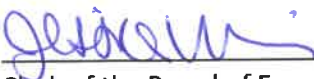
Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : January 17, 2024
Decision Entered On: February 6, 2024
Hearing Examiner: Ann Shaw

Date Mailed: 2/12/24


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: Sean Elliot
Petition: BE-23-0301
Parcel: 614235
Address: 41 Gobblers Knob Rd

Hearing: January 17, 2024 9:06 A.M.

Present at hearing: Dana Glenn, Appraiser; Jason Winer, Appraiser; Jessica Miller, BOE Clerk; Ann Shaw, Hearing Examiner

Testimony given: Dana Glenn, Appraiser and Jason Winer, Appraiser.

Assessor's determination:

Land: \$116,000
Improvements: \$343,980
Total: \$459,980

Taxpayer's estimate:

Land: \$100,000
Improvements: \$279,000
Total: \$379,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a well maintained average quality home with a newly built shop on .82 acres.

The appellant stated that the cost of the shop to build was \$61,000 and a new roof was \$5,000. He built the shop and roof himself. The appellant stated that the house is of poor quality and has 2x4 rough sawn construction, a dirt floor and an unfinished basement. There is no central heat, poor windows, and poor siding.

The assessor's representative stated that the home and shop are well maintained and the quality of work is admirable. The owner is a very talented carpenter and the cost of construction for the shop and roof replacement was the materials but they don't believe the labor expense was considered by the petitioner.

Photographic evidence was not submitted by the petitioner to show any shortcomings on the quality of construction.

The assessor stated that their valuation model in the subject area is performing well in comparison to sales prices and they believe the parcel is accurately valued.

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.

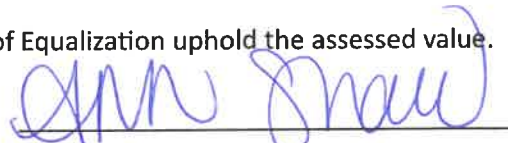
Without proof that there are construction flaws to the building, there is no evidence that the quality of the construction is as poor as the petitioner states that it is. There were also no sales to support any change in value.

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 assessed value.

DATED 1/17/24


Ann Shaw, Hearing Examiner