

**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): Shmuel & Tatyana Herman  
Mailing Address: 13031 NE 100<sup>th</sup> St  
Kirkland, WA 98033  
Tax Parcel No(s): 959338  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0022

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

Assessor's Determination

Assessor's Land: \$295,680  
Assessor's Improvement: \$1,007,280  
TOTAL: \$1,302,960

Board of Equalization (BOE) Determination

BOE Land: \$295,680  
BOE Improvement: \$1,007,280  
TOTAL: \$1,302,960

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

Mike Hougardy, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Leavitt-Hutchinson Hearing Examiner.

Hearing Held On : December 13, 2023  
Decision Entered On: December 14, 2023  
Hearing Examiner: Jessica Leavitt-Hutchinson      Date Mailed: 12/19/23

  
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: Shmuel & Tatyana Herman  
Petition: BE-23-0022  
Parcel: 959338  
Address: 638 Trailside Dr

Hearing: December 13, 2023 10:30 A.M.

Present at hearing: Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:  
Land: \$295,680  
Improvements: \$1,007,280  
Total: \$1,302,960

Taxpayer's estimate:  
Land: \$277,440  
Improvements: \$896,980  
Total: \$1,174,420

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

The subject property is a 2587 square foot home in the Trailside neighborhood of Suncadia in Cle Elum.

The appellant was not present at the time of the hearing. In their petition, they provided a Comparative Market Analysis from a real estate agent with one comparable sale near the subject property for \$1,200,000 in August of 2022.

Mr. Hougardy pointed out the purchase of the subject property in November of 2021 for \$1,300,000, and that the market had certainly increased in the time since the sale. The comparable sale provided by the appellant is a good comparable but is smaller than the subject property. Mr. Hougardy provided a list of comparable sales all in the Trailside neighborhood from 2021-2023, noting that the 2022 sales are what the value for the subject property is based on. Of the sales in 2022, most are slightly smaller than the subject property and sold for a range in price per square foot (PSF) of \$505-\$720. The subject is Assessed at \$504 PSF. He pointed out the appellant's comparable sale on the list (#9) for \$505 PSF, which is right at the Assessed Value of the subject property. He noted a double sale of a home on 150 Trailside Drive, very near the subject property, that first sold in 2021 for \$594 PSF and again in 2022 for \$752 PSF.

**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.


All of the sales provided by the Assessor’s Office and the appellant support the currently Assessed price per square foot of the home. In particular, the double sale of the home at 150 Trailside Drive supports the increase of the market from 2021 to 2022.

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 Assessed Value.

DATED 12/14/23

  
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Jessica Leavitt-Hutchinson, Hearing Examiner