

**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):      Pacifica SL Ellensburg LLC

Mailing Address:        202 N Lindsay Rd, Suite 201  
                                  Meza, AZ 85213

Tax Parcel No(s):       796636

Assessment Year:       2023 (Taxes Payable in 2024)

Petition Number:       BE-23-0300

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:       \$644,140  
Assessor's Improvement: \$7,041,100  
TOTAL:                   \$7,685,240

**Board of Equalization (BOE) Determination**

BOE Land:               \$644,140  
BOE Improvement: \$7,041,100  
TOTAL:                   \$7,685,240

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

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On :       November <sup>6</sup>~~28~~, 2023

Decision Entered On:   January 11, 2024

Hearing Examiner:     Jessica Hutchinson

Date Mailed: 11/14/24



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: Pacifica SL Ellensburg LLC  
Petition: BE-23-0300  
Parcel: 796636  
Address: 818 E Mountain View Ave

Hearing: November 6, 2023 11:42 A.M.

Present at hearing: Wayne Tannenbaum, agent for the appellant; Dana Glenn, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Wayne Tannenbaum, Dana Glenn

Assessor's determination:

Land: \$644,140  
Improvements: \$7,041,100  
Total: \$7,685,240

Taxpayer's estimate:

Land: \$385,000  
Improvements: \$4,225,000  
Total: \$4,610,000

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

The subject property is a Senior Living complex on Mountain View Avenue in Ellensburg. There is a main building and 5 houses, all built in 1995 and 1996.

Mr. Tannenbaum stated that it is difficult to value senior living properties. This property has seen a large jump from the previous year while neighboring senior living properties are valued at a lower price per square foot. On page 8 of the appellant's evidence, he pointed out that the comparables he prepared are valued between \$87-\$110 per square foot while the subject property is assessed at \$149 per square foot.

Mr. Glen stated that the cost approach to value was used, and the jump in value is most likely attributed to the rise in building costs. He presented sales to support the land value of the property. He noted that it is difficult to value the subject property using sales because of the difference in condition, quality, and type of structure of other senior living properties. For instance, one of the comparables is a rehabilitation center building with one single family residence. This is why the Assessor's Office is allowed by WAC to use the cost approach for a more accurate valuation. He also shared the depreciation table used to determine value.

**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.

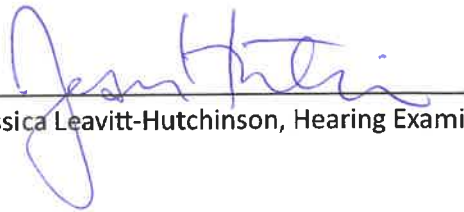
The Hearing Examiner recognizes the need for using the cost approach to value for the unique property.

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 value.

DATED 1/11/24

  
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Jessica Leavitt-Hutchinson, Hearing Examiner