

**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): Lori McLaughlin
Mailing Address: 1405 Benoy Ave
Wenatchee, WA 98801
Tax Parcel No(s): 231836
Assessment Year: 2025 (Taxes Payable in 2026)
Petition Number: BE-250001

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: \$0
Assessor's Improvement: \$158,630
TOTAL: \$158,630

Board of Equalization (BOE) Determination

BOE Land: \$0
BOE Improvement: \$158,630
TOTAL: \$158,630

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 22, 2025

Decision Entered On: November 13, 2025

Hearing Examiner: Jessica Hutchinson

Date Mailed: 11/24/25



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: Lori Mclaughlin
Petition: BE-250001
Parcel: 231836
Address: 1362 Airport Rd, Cle Elum

Hearing: October 22, 2025 9:00 AM

Present at hearing:
Dana Glenn, Appraiser
Jessica Miller, Clerk

Testimony given:
Dana Glenn

Assessor's determination:
Land: \$0
Improvements: \$158,630
Total: \$158,630

Taxpayer's estimate:
Land: \$0
Improvements: \$5,000
Total: \$5,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1989 mobile home with a roof cover on 7 acres off of Airport Road in Cle Elum. This valuation is for the improvements only and does not include the land value.

The appellant was not present at the hearing. They provided a J.D. Power Book Value showing a value of \$16,448.20 as well as some mobile home listings in Idaho for \$44,000 or free (needs to be moved). A new home from Clayton Homes would cost around \$104,000 before any moving, placement, or other hookup fees. He stated that the home is not in good condition and would need to be removed if he wanted to sell the property.

Mr. Melanson explained that the home was previously under a Senior Exemption status, which is why the improvements and land are still in two separate tax listings. He stated that the home is valued as one total package of land and improvements. He provided the Assessor's sales study for manufactured and mobile homes in the area, where they are valuing properties at a median of 87% of market value. He stated that the county shows the home in average quality and the addition of the roof cover greatly improves the life of the home due to better snow load protection.

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.

More evidence is needed to determine the condition of the home before it could be considered unlivable to the point of having no or extremely low value. The hearing examiner suggests the owner schedule an appointment with the Assessor’s Office to do a walk through of the property to get a better

picture of the condition of the home. As it is, the Assessor's sales study on manufactured and mobile homes proves the assessed value to be 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 uphold the Assessed Value.

DATED 11/3/25



Jessica Hutchinson, Hearing Examiner