

**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): Cle Elum Self Storage LLC

Mailing Address: 3050 Airport Rd  
Ellensburg, WA 98926

Tax Parcel No(s): 773034

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250004

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

Assessor's Determination

Assessor's Land: \$281,330  
Assessor's Improvement: \$3,594,590  
TOTAL: \$3,875,920

Board of Equalization (BOE) Determination

BOE Land: \$281,330  
BOE Improvement: \$2,344,150  
TOTAL: \$2,625,480

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

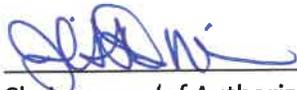
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 21, 2025

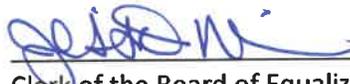
Decision Entered On: December 2, 2025

Hearing Examiner: Ann Shaw

Date Mailed: 12/15/25



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: Cle Elum Self Storage LLC  
Petition: BE-250004  
Parcel: 773034  
Address: 81 Carek Rd, Roslyn

Hearing: October 21, 2025 9:02 AM

Present at hearing:  
Matt Watson, Petitioner  
Marliane Watson, Petitioner  
Dana Glenn, Appraiser

Testimony given:  
Matt Watson  
Marlaine Watson  
Dana Glenn

Assessor's determination:  
Land: \$281,330  
Improvements: \$3,594,590  
Total: \$3,875,920

Taxpayer's estimate:  
Land: \$281,330  
Improvements: \$2,329,191  
Total: \$2,610,521

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

The subject property is a storage unit facility located near the roundabout between Cle Elum and Roslyn and leading up Bullfrog road which is a main access road to Upper Kittitas County. The petitioner argued that the Gross Scheduled Income used by the assessors office was elevated from what is realistic. The actual numbers were provided by the petitioner and they are arguing that the actual figures that the property nets should be used to determine the value.

There was also a lot of discussion about the oversupply of storage units in the area and lack of demand. The nearby Suncadia development residents do not typically need storage units.

**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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

The actual income amount should be used to determine the value of this property and all properties where the actual income is provided by the property owner as this would be a large factor in what the property could sell for at that point in time.

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 Hearing Examiner proposes that the Kittitas County Board of Equalization should reduce the improvement value to \$2,344,150 for a total value of \$2,625,480. Which is the value at a cap rate of 7.5% with the Net Operating Income of \$196,911.

DATED 11/24/25

  
Ann Shaw, Hearing Examiner