

**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): Robert & Judi Smith

Mailing Address: 580 Colfax Rd
 Cle Elum, WA 98922

Tax Parcel No(s): 12449

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250020

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: \$244,150
Assessor's Improvement: \$367,590
TOTAL: \$611,740

Board of Equalization (BOE) Determination

BOE Land: \$244,150
BOE Improvement: \$367,590
TOTAL: \$611,740

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: Robert and Judi Smith
Petition: BE-250020
Parcel: 12449
Address: 580 Colfax Rd, Cle Elum

Hearing: October 22, 2025 9:46 AM

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

Testimony given:
Dana Glenn

Assessor's determination:
Land: \$244,150
Improvements: \$367,590
Total: \$611,740

Taxpayer's estimate:
Land: \$294,440
Improvements: \$287,560
Total: \$582,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a manufactured home built in 2000 on just over 7 acres on Colfax Road in Cle Elum, WA.

The appellant was not present at the hearing but did provide an appraisal for the home from when it was purchased in March 2025. The value comes in \$29,740 less than the assessed value.

Mr. Glenn stated that the home is listed as a quality 4, which is higher than the average manufactured home because of certain upgrades such as a higher quality siding. He noted that the home was sold in March 2025 for \$575,000, but the circumstances of the sales were not clear. The home was listed for sale on March 7, 2025 but shows a closing date of February 27th. Since the timeline was unclear, it appeared to be possibly a very quick sale and perhaps not listed on the open market. He noted that while the Assessor's Office looks at the sale of every property in the county, they do not 'chase sales prices'. According to the Assessor's Market Study Report where they looked at 39 sales of manufactured homes, they are assessing properties at a median of 87%.

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.

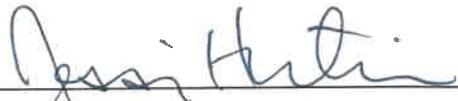
While the sale of a home is generally acknowledged to be the best indicator of value, due to the questions raised around the sale of the home it is not appropriate to take the sales price as face value in this instance.

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 11/6/25



Jessica Hutchinson, Hearing Examiner