

**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): Leta Davis  
Mailing Address: PO BOX 138  
Thorp, WA 98946  
Tax Parcel No(s): 835933  
Assessment Year: 2025 (Taxes Payable in 2026)  
Petition Number: BE-250023

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: \$176,300  
Assessor's Improvement: \$330,120  
TOTAL: \$506,420

Board of Equalization (BOE) Determination

BOE Land: \$176,300  
BOE Improvement: \$330,120  
TOTAL: \$506,420

**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: Leta Davis  
Petition: BE-250023  
Parcel: 835933  
Address: 10814 Thorp Hwy North, Thorp

Hearing: October 22, 2025 10:20 AM

Present at hearing:  
Dana Glenn, Appraiser  
Leta Davis, Petitioner  
Jessica Miller, Clerk

Testimony given:  
Dana Glenn  
Leta Davis

Assessor's determination:  
Land: \$176,300  
Improvements: \$330,120  
Total: \$506,420

Taxpayer's estimate:  
Land: \$176,300  
Improvements: \$318,120  
Total: \$494,420

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

The subject property consists of three dwellings— a 1206 square foot home and 468 square foot home both built in 1940 and a manufactured home built in 1969.

Ms. Davis started by asking some clarifying questions of the Assessor's representative. She ascertained that the 90.5% assessment ratio in the Assessor's Answer means that properties are slightly underassessed, that some of the outbuildings cannot have zero value because they contribute some utility, and that if the manufactured home were removed she could file a destroyed property claim with the Assessor's Office.

Ms. Davis explained that the septic system has had issues for some time, and while not completely fixed it is currently functional. The manufactured home is not livable or rentable as the electrical is not up to safety standards and cannot be insured. She is trying to save up money to have the home demolished since it cannot be used. She also noted that the homes are very close to the property line, which should negatively impact the value.

Mr. Glenn testified that the Assessor's Office has a substantial amount of depreciation for the manufactured home. As far as the septic system issues, the Assessor's Office only notes and values a septic system if one is present and is not based on the condition of the system. If the system functions, the value is there. The buildings are all listed as Low Quality and Condition (1), the lowest rating available. He also noted that the Assessor's Office is currently assessing property in the subject neighborhood at 89%.

**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 property does have many challenges, but those issues have been taken into consideration in the Assessor's Valuation, including a low quality and condition rating and 80% depreciation on the manufactured home.

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 11/12/25

  
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Jessica Hutchinson, Hearing Examiner