

**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): Morgan Poulin and Brooke Herriman  
Mailing Address: 1020 Woodhouse Loop  
Ellensburg, WA 98926  
Tax Parcel No(s): 10982  
Assessment Year: 2025 (Taxes Payable in 2026)  
Petition Number: BE-250024

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: \$177,500  
Assessor's Improvement: \$603,460  
TOTAL: \$780,960

Board of Equalization (BOE) Determination

BOE Land: \$177,500  
BOE Improvement: \$603,460  
TOTAL: \$780,960

**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: Morgan Poulin and Brooke Herriman

Petition: BE-250024

Parcel: 10982

Address: 1020 Woodhouse Loop, Ellensburg

Hearing: October 22, 2025 11:00 AM

Present at hearing:

Dana Glenn, Appraiser

Brooke Herriman, Petitioner

Morgan Poulin, Petitioner

Jessica Miller, Clerk

Testimony given:

Brooke Herriman

Dana Glenn

Assessor's determination:

Land: \$177,500

Improvements: \$603,460

Total: \$780,960

Taxpayer's estimate:

Land: \$177,500

Improvements: \$382,000

Total: \$559,500

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

The subject property is a 2346 square foot home on 5 acres with a fully finished shop off of Woodhouse Loop in Ellensburg.

Ms. Herriman stated that in the last three years, the assessed value has increased by over \$300,000. There have not been many improvements to the property since 2009, when the previous owner added on to the home, so the increase is not justified. Of the sales used by the Assessor's Office, many were newer homes built after 2021 and only a handful were close to the age of the subject property (1972). The one sale that stood out to Ms. Herriman was property 949920, built in 1989 on 5.17 acres that sold for \$635,000 in 2024.

Mr. Glenn asked about the finished area of the shop/garage for clarification. He suggested that the owners have an appraiser from the Assessor's Office visit the property to be certain that the details listed in the property information sheet are correct. He noted that the property was purchased in 2023 for

\$700,00 and the current assessed value is just \$80,000 above that, and much more than the value suggested by the appellant. Mr. Glenn stated that the market sales report shows an 87% median, which means the Assessor's Office is not over assessing properties, and that percent of increase is not a valid argument for lowering the value as stated in the opening statement.

**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.

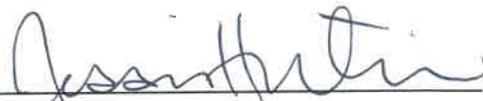
While the amount of increase is substantial, the market for properties like the subject (single family home on acreage near Ellensburg) has been steadily increasing, which is evidenced by the subject property's own sale in 2023.

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 11/12/25

  
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Jessica Hutchinson, Hearing Examiner