

**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): BNSF Railway / Leased by Roger Clerf
Mailing Address: 6651 Upper Peoh Pt Rd
Cle Elum, WA 98922
Tax Parcel No(s): 838136
Assessment Year: 2025 (Taxes Payable in 2026)
Petition Number: BE-250025

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: \$24,110
Assessor's Improvement: \$0
TOTAL: \$24,110

Board of Equalization (BOE) Determination

BOE Land: \$24,110
BOE Improvement: \$0
TOTAL: \$24,110

Those in attendance at the hearing and findings:

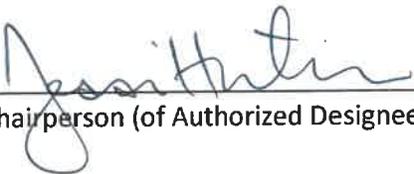
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 20, 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: BNSF Railway – Leased by Roger Clerf

Petition: BE-250025

Parcel: 838136

Address: S Canyon Rd, Ellensburg, WA 98926

Hearing: October 20, 2025 9:03 AM

Present at hearing:

Roger Clerf, petitioner

Bradley Melanson, Appraiser

Jessica Miller, Clerk

Testimony given:

Roger Clerf, petitioner and Bradley Melanson, Appraiser

Assessor's determination:

Land: \$24,110

Improvements: \$0

Total: \$24,100

Taxpayer's estimate:

Land: \$2,500

Improvements: \$0

Total: \$2,500

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a .05 acre vacant lot along Canyon Road leased from the BNSF Railway.

Mr. Clerf stated that the new valuation was very shocking because of the excessive increase over the previous year. He stated that there has been no economic activity on the property in decades and that there is very little economic activity in the surrounding area. Only one nearby property leases to a hay tarping company. He has tried to terminate the lease with BNSF but cannot get them to release him from the lease. He stated that any storage venture on the property would be difficult due to vandalism concerns.

Mr. Melanson stated that the County recently changed the process in which these small railroad lease properties are valued. Previously they were valued per square foot but the values have not been in line with the surrounding market. Sales of leased properties are non-existent, so the Assessor's Office uses the land model for the area and uses a 10% adjustment for the railroad lease. The provided market report shows an 89% median for land values in the area, which shows the model is performing well compared to sales in the area. Mr. Melanson also utilized an income approach to value. He estimated

that four 30ft. trailers could fit on the property for storage. Market activity shows rent could be around \$80 per spot per month. He adjusted the rent to \$58 per spot to account for security improvements such as a perimeter fence. The projected value with those adjustments would be about \$27,000, which is higher than the current assessed value.

Mr. Clerf stated that the income approach doesn't work because there is no economic activity in the area, and that someone needs to be willing to rent it for it to work. No one has contacted him to rent the property. Mr. Melanson stated that Tarp-It is utilizing a nearby property, and that the appellant has never tried to list the property for rent. Mr. Clerf confirmed that.

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.

Although the increase in value may be shocking, the value is correct based on the sales market research done by the Assessor as well as the proposed income approach to value.

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 11/6/25



Jessica Hutchinson, Hearing Examiner