

**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): Graham Real Ventures LLC

Mailing Address: 18811 16th Ave South
 SeaTac, WA 98188

Tax Parcel No(s): 17892

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250028

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: \$189,000
Assessor's Improvement: \$0
TOTAL: \$189,00

Board of Equalization (BOE) Determination

BOE Land: \$189,000
BOE Improvement: \$0
TOTAL: \$189,000

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 17, 2025
Decision Entered On: December 2, 2025
Hearing Examiner: Jessica Hutchinson

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: Graham Real Adventures LLC

Petition: BE-250028

Parcel: 17892

Address: 4251 SR 970, Cle Elum

Hearing: November 17, 2025 9:59 AM

Present at hearing:

Anthony Clayton, Appraiser

Jessica Miller, Clerk

Testimony given:

Anthony Clayton

Assessor's determination:

Land: \$189,000

Improvements: \$0

Total: \$189,000

Taxpayer's estimate:

Land: \$155,011

Improvements: \$0

Total: \$155,011

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 4.9 acre lot with a garage and apartment, barn and other utility buildings. This hearing was held at the same time as three other board cases BE 250027, 250028, and 250029 and the summary and evidence applies to all four cases.

The appellant was not present at the hearing. The appellant stated in their petition that real estate prices dropped 6.9% from 2023 to 2024 according to an online source, [Rocket.com](https://www.rocket.com).

Mr. Clayton stated provided a market sales study done by the Assessor's Office that shows median valuation ratio of 89% for the area of Cle Elum, meaning the market shows that they are slightly underassessing properties compared to the market activity. Their research does not show a decline in the market. He stated that three of the parcels were purchased together for \$915,000 in 2024, but it was an estate sale and not considered a typical market sale and therefore not used in their sales study or to determine the market value of the subject property.

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.

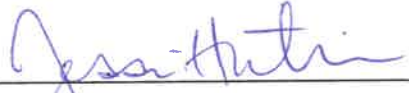
A generic internet report does not fully or accurately reflect the market happenings of a specific area like Cle Elum. The Assessor's market sales study indicates that they are valuing properties accurately and fairly.

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 11/24/25



Jessica Hutchinson, Hearing Examiner