

**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): Kelly Carpenter ETAL  
Mailing Address: PO BOX 1441  
North Bend, WA 98045  
Tax Parcel No(s): 151333  
Assessment Year: 2025 (Taxes Payable in 2026)  
Petition Number: BE-250033

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: \$167,900  
Assessor's Improvement: \$8,000  
TOTAL: \$175,900

Board of Equalization (BOE) Determination

BOE Land: \$167,900  
BOE Improvement: \$8,000  
TOTAL: \$175,900

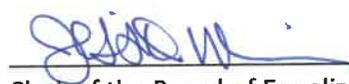
**Those in attendance at the hearing and findings:**

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 18, 2025  
Decision Entered On: December 2, 2025  
Hearing Examiner: Ann Shaw

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: Kelly Carpenter  
Petition: BE-250033  
Parcel: 151333  
Address: W Taneum Rd, Thorp

Hearing: November 18, 2025 10:23 AM

Present at hearing:  
Anthony Clayton, Appraiser  
Byron Moore, Petitioner  
Jessica Miller, Clerk

Testimony given:  
Anthony Clayton  
Byron Moore

Assessor's determination:  
Land: \$86,900  
Improvements: \$8,000  
Total: \$94,900

Taxpayer's estimate:  
Land: \$42,000  
Improvements: \$8,000  
Total: \$50,000

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

The subject property is 3.75 acres with a septic system improvement.

The appellant presented the concern about the zoning of the property in the red zone and can not have a well installed. Installing a road would be very costly and require additional engineering.

The slope of the property is steep and difficult to access. It is also in a flood zone and designated forest and range.

The appellants main concern is the zoning restrictions and that the reduction to the land value was not significant enough to reflect the encumbrance to this subject property.

Neither party submitted evidence to support the value given besides the assessor's report.

The original petition was on a value of \$175,900 and the county assessors office reduced the value to \$94,900.

**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.

Even though there are significant challenges with this parcel, there just is not enough evidence to support a reduction in value on this parcel.

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 12/1/25

Ann Shaw for Ann Shaw  
Ann Shaw, Hearing Examiner