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): Wilson Commercial Properties LLC

Mailing Address: 2200 N Loop West #310
Houston , TX 77018 ·

Tax Parcel No(s): 950313

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250030

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination		Board of Equalization (BOE) Determination	
Assessor's Land:	$121,300	BOE Land:	$121,300
Assessor's Improvement:	$250,720	BOE Improvement:	$250,720
TOTAL:	$372,020	TOTAL:	$372,020

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: Wilson Commercial Properties LLC
Petition: BE-250030
Parcel: 950313
Address: 211 E 1st St, Cle Elum WA 98922

Hearing: October 20, 2025 10:00 AM

Present at hearing:
Brad Melanson, Appraiser
Jessica Miller, Clerk

Testimony given:
Brad Melanson

Assessor's determination:
Land: $121,300
Improvements: $250,720
Total: $372,020

Taxpayer's estimate:
Land: $103,105
Improvements: $191,939
Total: $295,044

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is one of two similar properties owned by the appellant located next to each other. They are commercial properties with five rentable units between them. The buildings are located on 1st Street in Cle Elum, WA. The testimony and summary apply to this property as well as Board Case BE 250031.

The appellant's representative was not present at the hearing. The representative provided both an income analysis and cost analysis approach to value, resulting in a suggested value of $306,112.

Mr. Melanson provided a sales study on commercial properties in the market area as well as an income approach. The list of the comparable sales shows the price per square foot of other commercial properties also located on 1st Street in Cle Elum. From the five comparable properties comes an average price per square foot of $364.27 and median price per square foot of $245.61. The subject property is being assessed at $170.41, suggesting that the property could be assessed higher. When using the income approach, the subject property's Gross Rent Multiplier is 13.7 while the study shows a higher GRM of 14.8 could be used.

Mr. Melanson addressed the evidence provided by the appellant by pointing out that while the Assessor's Office also uses Marshall and Swift tables for their cost approach, the appellant used a different depreciation schedule. He also noted that in the income approach, the appellant used a Kitsap County local multiplier instead of a Kittitas County local multiplier.

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.

The Assessor's Office's sales study and income approach better suits the situation of the subject property.

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 11/6/25

Jessica Hutchinson, Hearing Examiner