

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): Stan Blazynski

Mailing Address: 1811 E 3rd Ave
Ellensburg, WA 98926

Tax Parcel No(s): 231933

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250037

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

Assessor's Determination

Assessor's Land: \$168,360
Assessor's Improvement: \$218,840
TOTAL: \$387,200

Board of Equalization (BOE) Determination

BOE Land: \$168,360
BOE Improvement: \$166,040
TOTAL: \$334,400

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : October 21, 2025

Decision Entered On: November 13, 2025

Hearing Examiner: Ann Shaw

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: Stan Blazynski
Petition: BE-250037
Parcel: 231933
Address: 1811 E 3rd Ave, Ellensburg

Hearing: October 21, 2025 11:38 AM

Present at hearing:
Dana Glenn, Appraiser
Stan Blazynski, Petitioner
Jessica Miller, Clerk

Testimony given:
Dana Glenn
Stan Blazynski

Assessor's determination:
Land: \$168,360
Improvements: \$218,840
Total: \$387,200

Taxpayer's estimate:
Land: \$50,000
Improvements: \$100,452
Total: \$135,407

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The petitioner started with concerns on the evidence that was provided by the assessors office. He brought a lot of documentation on the assessor process and methods of appraisal and disagrees with the way the county assessor has valued property county wide.

The petitioner brought information regarding the recent court cases discussing ratios of sales price as a determining factor of sales price. The findings by the court were that the ratios were not to be used to determine the market value but the sales should support the value.

The petitioner did not provide any sales to support their opinion of value.

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 there is reason to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

Eliminating the Black Horse Sales in the assessors report leaves the most comparable supporting sales reflecting an average value of \$348/Square foot. Applying this price per square foot to the subject, the hearing examiner recommends that \$168,360 be allocated to the land value and \$166,040 allocated to the improvement value for a total value of \$344,400.

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 reduce the value to \$334,400.

DATED 11/12/25

Ann Shaw for Ann Shaw.
Ann Shaw, Hearing Examiner