

**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): Chris M Hornby
Mailing Address: PO BOX 793
Cle Elum, WA 98922
Tax Parcel No(s): 472934
Assessment Year: 2025 (Taxes Payable in 2026)
Petition Number: BE-250054

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: \$93,030
Assessor's Improvement: \$0
TOTAL: \$93,030

Board of Equalization (BOE) Determination

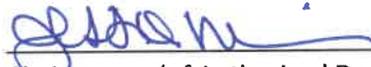
BOE Land: \$93,030
BOE Improvement: \$0
TOTAL: \$93,030

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: Chris M Hornby
Petition: BE-250054
Parcel: 472934
Address: Nelson Siding Rd, Cle Elum

Hearing: November 17, 2025 11:00 AM

Present at hearing:
Chris Hornby, Petitioner
Toby Eaton, Petitioner
Anthony Clayton, Appraiser
Jessica Miller, Clerk

Testimony given:
Chris Hornby
Toby Eaton
Anthony Clayton

Assessor's determination:
Land: \$93,030
Improvements: \$0
Total: \$93,030

Taxpayer's estimate:
Land: \$22,616
Improvements: \$0
Total: \$22,616

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property consists of 16 parcels, each around .5 acre in size, located in the Laurel Springs subdivision. There is a 1080 square foot home located on parcel 392934 (Board case BE 250048) but most are vacant. This hearing and summary encompasses Board cases BE 250046-61.

Ms. Hornby stated that the price per square foot of the neighboring parcels comes to about \$1.78 per square foot while her properties average around \$4.05 per square foot. She noted that lot 100 is a well only parcel and that no other building is allowed on that parcel. To her knowledge, you need to have at least one acre of land to build a home, though she confirmed that she has not had a site evaluation done on that parcel or any others. She has no plans to sell any of the lots to have anyone build on them.

Mr. Clayton provided a Market Sales Study for the area and spoke specifically about sales in Timber Valley, a neighborhood very near in proximity to the subject properties but much smaller in size, around

7000 square feet. The lots have power only available to them, no water or sewer, and many have sold with buyers building dry garages (RV storage, seasonal parking with no water/sewer hookup). The vacant lots have sold for \$250,000, which proves there is a market for small lots even if they are not available to be conventionally built on. Mr. Clayton also stated that there is no obvious reason that the subject properties could not be built on just because of their size, and a site evaluation would help determine if the lots were not buildable. He noted that there are a few sales nearby that were sold for far under market value by landowner who does not offer the lots for sale openly, just by word of mouth if someone happens to contact him. Because those sales are so far under typical market prices, the Assessor's Office does not consider them to be usable market sales in their analysis. Those sales are probably why the Appellant's estimation of price per square foot is coming in much lower than the market sales show. One such sale on the Assessor's sales study that is very like the subject properties is sale #49 on Three Lakes Road with .52 acres sold in 2024 for \$575,000. Additionally, Mr. Clayton stated that the subject properties that are vacant and do not have an established road access (even though it is shown on the plat map) have a negative adjustment made to their value to account for 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 succeeded in meeting the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

Although there are a small number of non-typical sales nearby the subject property that could prove a lower market value for the neighborhood, there are far more typical market sales showing a higher market value to justify the Assessed Value. There is not enough evidence to suggest that the subject properties could not be built on over lot size alone and more information is needed before they are valued as unbuildable.

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 11/25/25



Jessica Hutchinson, Hearing Examiner