

**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): Skyline Ridge, LLC

Mailing Address: 107 East 1st St
Cle Elum, WA 98922

Tax Parcel No(s): 962945

Assessment Year: 2025 (Taxes Payable in 2026)

Petition Number: BE-250077

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: \$353,400
Assessor's Improvement: \$0
TOTAL: \$353,400

Board of Equalization (BOE) Determination

BOE Land: \$353,400
BOE Improvement: \$0
TOTAL: \$353,400

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 19, 2025
Decision Entered On: December 2, 2025
Hearing Examiner: Jessica Hutchinson

Date Mailed: 12/31/25


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: Skyline Ridge, LLC
Petition: BE-250077
Parcel: 962945
Address: Forest Ridge Dr, Cle Elum

Hearing: November 19, 2025 9:43 AM

Present at hearing:
Anthony Clayton, Appraiser
Sean Northrop, Petitioner
Jessica Miller, Clerk

Testimony given:
Anthony Clayton
Sean Northrop

Assessor's determination:
Land: \$353,400
Improvements: \$0
Total: \$353,400

Taxpayer's estimate:
Land: \$100,400
Improvements: \$0
Total: \$100,400

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject properties are comprised of 66 lots located in the Skyline Ridge East development North of Cle Elum. The summary and evidence included in this recommendation pertains to cases BE 250062-250126.

Mr. Northrup started by explaining that there are 77 total parcels in the development, all of which are unfinished without road access, no water, and no utilities available. In their current condition, the parcels are not individually sellable or buildable lots. The development would need to be sold as a whole, not individual parcels, until the infrastructure is completed. Mr. Northrup provided a valuation opinion from Kidder Matthews, outlining the expected cost of completion of the development at \$11,153,903.50 from estimates from two different contractors. The report also discussed two nearby developments in Fowler Creek and in Ronald in similar stages of completion, needing infrastructure, in which the Assessed values are much lower than the subject property's values.

Mr. Clayton pointed out that 12 lots in the development were sold to Kurt Erickson, a former business partner of Mr. Northrup's, for \$110,000 each. That sale was not a typical sale and therefore not used in the sales study provided by the Assessor's Office. He questioned the validity of the Kidder Matthews report because it does not base the value on sales, only an opinion of value. Mr. Northrup explained that the report is specifically addressing the concerns of the Assessor's Office on how the estimated cost to complete the development was reached. The report is a combination of research on parcels and development costs.

Mr. Clayton addressed the lots used in comparison to the subjects at Roslyn Ridge noting that the development rights to those parcels were signed over to another developer, and in Fowler Creek the lots are in the 'yellow zone' for water availability which significantly affects the value. Development costs would be much higher for the Fowler Creek lots in particular since water would need to be piped in from a green zone and will not have finished, paved roads. He noted that neither development will have the amenities that the subject properties are planned to have such as a clubhouse. He also provided additional comparable sales of lots in the previous phase of the subject development with an average 2023 sale price of \$478,435 and 2024 sale price of \$461,999. The subject properties are assessed at an average of \$341,146.

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 Hearing Examiner has carefully considered the information provided in the Kidder Matthews report. While the information is incredibly relevant and thoroughly lays out the costs required to finish developing the parcels, the sales provided by the Assessor's Office (in particular the sales of the previous phase of the subject development) show that the Assessed Values are much lower than the parcels have the potential to sell for when they are completed.

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 11/14/25



Jessica Hutchinson, Hearing Examiner