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):	Vantage Wind Energy LLC
Mailing Address:	1 South Wacker Drive, Suite 1500 Chicago, IL 60606
Tax Parcel No(s):	957438
Assessment Year:	2025 (Taxes Payable in 2026)
Petition Number:	BE-250128

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	
Personal Property:	$42,149,287.00	BOE Personal Property:	$42,149,287.00
TOTAL:	$42,149,287.00	TOTAL:	$42,149,287.00

Those in attendance at the hearing and findings:
See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : February 24, 2026
Decision Entered On: March 12, 2026
Hearing Examiner: Jessica Hutchinson

Date Mailed: March 23, 2026

Jessica Hutchinson
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: Vantage Wind Energy LLC
Petition: BE-250128
Parcel: 957438
Address: Turbines Located in TCA 25

Hearing: February 24, 2026 10:42 A.M.

Present at hearing:
Chris Cummings, Property Tax Representative
Mike Hougardy, Assessor

Testimony given:
Chris Cummings, via telephone
Mike Hougardy, Assessor

Assessor's determination:
Personal Property: $42,149,287
Total: $42,149,287

Taxpayer's estimate:
Personal Property: $16,000,000
Total: $16,000,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The personal property in question is a collection of wind turbines and other various office and turbine related equipment. Board case BE 250129 is included in this hearing and summation.

A representative for the appellant Vantage Wind Energy, Chris Cummings, was present and gave testimony. Mr. Cummings gave a brief summary of the appellant's recent appeal history concerning the same personal property. He stated that this is the 6th year of appeal and that the State Board of Tax Appeals ruled in favor of Vantage Wind for the years 2021-23. He stated that the Department of Revenue came up with new guidelines between 2023-24 with the biggest change being updating the trend factor to decrease rather than increase as the project ages. Assessors were tasked with creating an industry specific trend, but Vantage Wind disagrees with their new trend. They also disagree with the update on the useful life timeline from 18 years to 39 years as they believe it skews the valuation. He stated that historically the wind towers were valued as personal property using the cost approach, multiplying by the trend factor, and deducting depreciation. When asked about the absence of evidence in their presentation, Mr. Cummings stated that the decision was strategic as they have provided evidence in the past without a change of value.

(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.

Without evidence to support the claims of shorter economic life and inaccurate trend factors, there is no basis to overturn the Assessed Value.

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 sustain the Assessed Value.

DATED 3/9/26

Jessica Hutchinson, Hearing Examiner