KITTITAS COUNTY BOARD OF EQUALIZATION- PROPOSED RECOMMENDATION

Appellants: Wesley Price
Petition: BE-250130
Parcel: 07733
Address: 407 E 2nd Ave, Ellensburg, WA 98926

Hearing: February 24, 2026 10:04 AM

Present at hearing:
Joel Ihrke, Appraiser
Jessica Miller, Clerk

Testimony given:
Joel Ihrke, Appraiser

Assessor's determination:
Land: $97,020
Improvements: $348,350
Total: $445,370

Taxpayer's estimate:
Land: $97,020
Improvements: $192,980
Total: $290,000

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1534 square foot single family residence located in downtown Ellensburg.

The appellant stated in their petition that the purchase price of the property in November 2025 is considerably less than the Assessed Value of the home. The appellant provided the inspection report that was conducted during the purchase. Many issues were uncovered during the inspection, including a deteriorating roof, sewer lines needing repair, heating and cooling systems needing updating, and upgrades to the electrical system. The appellant contends that the Assessed Value should be lowered to the purchase price of $290,000.

Mr. Ihrke provided a statistical analysis of the neighborhood showing that the Assessor's Office is assessing properties at around 88% of market value. This sales study does not include the sale of the subject property because it occurred after the Assessment date of January 1, 2025. The subject property is listed as a Quality 3.5 (1-6 scale) and Condition 4 (Good) in the property information sheet. The last physical inspection of the property by the Assessor's Office was in March 2023. Mr. Ihrke pulled out four sales from the sales study that were most similar to the subject property, though lower in quality. Those sales being lower in quality would suggest that the subject property would sell for more. He noted that the timeline of the sale of the subject property leads the Assessor's Office to consider it a distressed sale, and will most likely not be used in the next cycle's sales study. The home was listed on September 11, 2025 and lowered twice within 2 weeks before selling for $100,000 under the original asking price, which indicates the possibility of an abnormally motivated seller or least unknown motivations for a quick sale.

Mr. Ihrke stated that upon review of the inspection report provided by the appellant, the Condition rating of the home in the Assessor's property review sheet is probably too high. The subject property is currently rated as Good Condition, which carries 15% depreciation, but Average Condition, which carries 25% depreciation, may be more appropriate. The improvement value at Average rating would be $323,750. He stated that the appellant's suggestion of $290,000 would be considered far below market value compared to sales of other properties in similar condition.

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 met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

Taking into account the findings of the home inspection report provided by the appellant and the sales of comparable properties provided by the Assessor's Office, it is recommended that the improvement value of the property be lowered to more accurately reflect the condition 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 decrease the Improvement Value to $323,750 for a total Assessed Value of $420,770.

DATED 2/27/26

Jessica Hutchinson, Hearing Examiner