

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

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**ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION**

Property Owner(s): Wendy Fischer Heiman & Stacey Fischer Ferris  
Mailing Address: 814 E 2<sup>nd</sup> Ave  
Ellensburg, WA 98926  
Tax Parcel No(s): 112736  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0222

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: \$141,200  
Assessor's Improvement: \$153,790  
TOTAL: \$294,990

Board of Equalization (BOE) Determination

BOE Land: \$141,200  
BOE Improvement: \$153,790  
TOTAL: \$294,990

**Those in attendance at the hearing and findings:**

Stacey Fischer Ferris, Petitioner and Dana Glenn, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Ann Shaw Hearing Examiner.

Hearing Held On : October 24, 2023  
Decision Entered On: November 9, 2023  
Hearing Examiner: Ann Shaw

Date Mailed: 12/8/23

  
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: Wendy Fischer Heiman & Stacey Fisher Ferris  
Petition: BE 23-0222  
Parcel: 112736  
Address: 260 Cle Elum River Cabins Rd Ronald WA 98940

Hearing: Tuesday, October 24, 2023, 9:00 AM

Present at hearing: Stacey Fisher Ferris (Petitioner), Dana Glenn (Assessors Representative)

Testimony given: Stacey Fisher Ferris (Petitioner), Dana Glenn (Assessors Representative)

Assessor's determination:

Land: \$141,200  
Improvements: \$153,790  
Total: \$ 294,900

Taxpayer's estimate:

Land: \$80,000  
Improvements: \$50,000  
Total: \$130,000

Summation of evidence presented and finding of fact:

The subject is a dry cabin that is 800 SF of basic construction on .53 acres. There is a cistern for collecting water but no plumbing. There is only seasonal access to this parcel. This parcel is part of the Cle Elum River Cabins HOA and has communal access to about 56 acres of common area and communal river access.

The petitioner stated that they have appealed before the Board of Equalization before and had their value adjusted. Their main concern that they have is the amount of increase in value not just this assessment year but the year prior as well. Ms. Ferris stated that this is a dry cabin and seasonal access only. No sales comparables were provided and the petitioner stated that they were not able to find any sales that compared to their type of cabin.

The assessor's representative stated that this cabin is part of the Cle Elum River Cabins and includes access to about 56 acres of common area and has river accessibility and access to the nearby Alpine Wilderness. The assessor's representative provided a list of sales of which 4 of them were dry cabins like the subject. Sales number 1, 2 on Exhibit 3 and numbers 4 & 5 on Exhibit 4 are the dry cabins. Sale number 5 is on a substantially larger piece of land than the subject property.

The assessor's representative also explained that the sales compared to assessed value suggests that the model used by the assessor's office is under performing meaning that the recent sales are over the assessed 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 1<sup>st</sup> 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 petitioner did not supply any supportive evidence to warrant a change of value. The sales comparables supplied by the assessors office support the assessed value of this 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 uphold the assessor's valuation.

DATED 11/14/23

  
Ann Shaw, Hearing Examiner