

**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): Cathy Zielinski

Mailing Address: 20411 54<sup>th</sup> Ave W  
Lynnwood, WA 98036

Tax Parcel No(s): 146834

Assessment Year: 2023 (Taxes Payable in 2023)

Petition Number: BE-23-0293

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: \$94,950  
Assessor's Improvement: \$69,080  
TOTAL: \$164,030

Board of Equalization (BOE) Determination

BOE Land: \$94,950  
BOE Improvement: \$69,080  
TOTAL: \$164,030

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

Mike Hougardy, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Jessica Hutchinson-Leavitt, Hearing Examiner.

Hearing Held On : November 27, 2023  
Decision Entered On: November 30, 2023  
Hearing Examiner: Jessica Hutchinson-Leavitt      Date Mailed: 12/19/23

  
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: Cathy Zielinski  
Petition: BE-23-0293  
Parcel: 146834  
Address: 150 Memory Lane

Hearing: November 27, 2023 11:09A.M.

Present at hearing: Mike Hougardy, appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Mike Hougardy

Assessor's determination:  
Land: \$94,950  
Improvements: \$69,030  
Total: \$164,030

Taxpayer's estimate:  
Land: \$94,950  
Improvements: \$20,000  
Total: \$114,950

**SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:**

The subject property is a single wide manufactured home on 1.33 acres in the seasonal access neighborhood of Sky Meadows off of Memory Lane.

The appellant was not present at the hearing. In their petition, they stated that no improvements have been made to the home to justify a drastic increase in value. Ms. Zielinski stated that the home is 30 years old and has increased in assessment by 400% in the last four years and 30% in the last year while her neighbors' home have not increased as much with additional improvements added to his property. The appellant did not provide any sales.

Mr. Hougardy stated that the Assessor's Office's market report indicates that their assessment ratio on manufactured homes in the area is 86%, which means they are not overassessing properties. Mr. Hougardy stated that there were only 2 sales of manufactured homes in Sky Meadows in the sales study. He stated that the subject property falls between the two sales in comparison in Quality and Condition. The first sale on Fawn Road is older than the subject with a lower quality grade and sold for \$250,000 with a price per square foot of \$348. The second sale on Woodell Road is newer than the subject property but similar in size and sold for \$198,000 with a price per square foot of \$465. The subject property is valued at \$436 per square foot. Mr. Hougardy also pointed out 6 other sales in the study that are similar to the subject property but outside of the Sky Meadows neighborhood all sold for similar

price per square foot, which indicates that manufactured homes in the surrounding areas are selling well.

**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.


Assessments of other properties and percentage of assessment increase are not taken into consideration by the Board of Equalization for their decisions. To prove a lower value, evidence of some kind, most commonly in the form of comparable sales, is needed to meet the burden of proof. Furthermore, the sales provided by the Assessor's Office indicate that the price per square foot of the property is in line with the sales of other manufactured homes in the Sky Meadows neighborhood and surrounding neighborhoods.

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 11/30/23

  
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Jessica Hutchinson-Leavitt, Hearing Examiner