

**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):     Jeremy Rubin

Mailing Address:        12915 64<sup>th</sup> Ave NE  
                                  Kirkland, WA 98034-5705

Tax Parcel No(s):       109233

Assessment Year:       2023 (Taxes Payable in 2024)

Petition Number:        BE-23-0278

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:        \$550,600  
Assessor's Improvement: \$6,585,110  
TOTAL:                    \$7,135,710

Board of Equalization (BOE) Determination

BOE Land:                \$550,600  
BOE Improvement: \$6,585,110  
TOTAL:                    \$7,135,710

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

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On :       November 29, 2023  
Decision Entered On:    December 28, 2023  
Hearing Examiner:       Jessica Hutchinson

Date Mailed: 11/21/24

  
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: Jeremy Rubin  
Petition: BE-23-0278  
Parcel: 109233  
Address: 6180 Robinson Canyon Rd

Hearing: November 29, 2023 10:23 A.M.

Present at hearing: Dana Glenn, appraiser via WebEx; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Dana Glenn

Assessor's determination:  
Land: \$550,600  
Improvements: \$6,585,110  
Total: \$7,135,710

Taxpayer's estimate:  
Land: \$550,600  
Improvements: \$3,271,900  
Total: \$3,822,500

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

The subject property is a large parcel with a main home, a caretaker's single family home, and several multi-use dwellings and storage buildings. The main home has many unique characteristics such as a theater room, extensive kitchen, game room and more.

The appellant was not present at the hearing. The appellant provided a statement in their petition as well as comparable sales of large, unique homes from around Washington State. In their description of the property, Mr. Rubin stated that some of the property is affected by hazardous levels of radon in the main house and the activity building. The property was appraised for \$6,000,000 in 2016 and for \$6,200,000 in 2020 for estate distribution purposes. It was appraised for \$3,800,000 in 2022 for tax appeal purposes.

Mr. Glen stated that the property has more acreage, but only 193 acres are being appealed (remainder in Designated Forest). The property is very unique. The Assessor's Office estimates that about \$30 million was put into developing the property when it was first built, but the appellant claims that the property is so customized that it does not appeal to the general public. Mr. Glen stated that the Assessor's Office is allowed by RCW to utilize the cost approach for unique or hard to value properties. The cost approach takes into account the cost to recreate the improvements, as well as the cost to cure certain unfavorable or overdeveloped characteristics. The end product after this process comes to around \$6.5 million. He stated that the Assessor's Office does not agree with the comparable sales used for the estate appraisal

because too many adjustments need to be made. He stated that the improvements are now about 10 years old, so there are adjustments made for depreciation as well as functionality. He stated there is about 20% physical adjustments for age as well as a range of 25-50% functional adjustment for superadequacy of some of the improvements.

**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.

More evidence is needed to consider the radon mitigation to make any adjustments concerning the contamination. The Assessor's Office use of the cost approach brings the Assessed Value close to those of the comparable sales, especially given the adjustments that would need to be made for time.

Every finding of fact is a conclusion of law and shall be deemed as such.

**PROPOSED DECISION:**

The Examiner proposes that the Kittitas County Board of Equalization sustain the Assessed Value.

DATED 12/28/23



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Jessica Hutchinson-Leavitt, Hearing Examiner