

**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): DMR Development LLC

Mailing Address: 9030 N Hess St #506  
Hayden, ID 83835

Tax Parcel No(s): 881933

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240017

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: \$1,733,580  
Assessor's Improvement: \$0  
TOTAL: \$1,733,580

**Board of Equalization (BOE) Determination**

BOE Land: \$1,733,580  
BOE Improvement: \$0  
TOTAL: \$1,733,580

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

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : September 17, 2024

Decision Entered On: October 18, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 11/5/24



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: DMR Development LLC

Petition: BE-240017

Parcel: 881933

Address: 2200 Vantage Hwy

Hearing: September 17, 2024 11:05 A.M.

Present at hearing:

Dana Glenn, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 25, 2024

Assessor's Answer, Filed, August 13, 2024

Testimony given:

Dana Glenn

Assessor's determination:

Land: \$1,733,580

Improvements: \$0

Total: \$1,733,580

Taxpayer's estimate:

Land: \$500,000

Improvements: \$0

Total: \$500,000

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

The subject property is a 14.89 acre vacant land parcel along Vantage Highway in Ellensburg.

The appellant was not present at the hearing, so the Hearing Examiner reviewed the information provided. In their petition, the appellant stated that the current use is open space but a rezoning has been approved for development. They also stated that their subdivision plan has expired with the City of Ellensburg because of the need to make changes to satisfy fire department access regulations. They also stated that utilities are not available at the property at this time.

Mr. Glenn stated that the property has a variety of zoning to accommodate future development, including 5 acres of commercial zoning along Vantage Highway with the remaining acreage zoned residential. He noted that a development plan and narrative was submitted in June 2023, 6 months before the Assessment date, and includes commercial properties along Vantage Highway with 44

residential homes and 14 townhouses behind. He stated that the subject property is assessed at \$2.67 per square foot and provided a table with comparable sales of other commercial and residential Planned Unit Development (PUD) properties. Sale #1 off of Hwy 97 sold for \$2.27 per square foot. This property is for the future site of the Kittitas County Solid Waste facility and is inferior to the subject property. Sale #2, also near Hwy 97, sold for a lower price per square foot because of its difference in size for \$1.99 per square foot. It has no road frontage and is completely landlocked by other properties. Sale #3 is a much larger parcel with significant frontage on Hwy 97 and sold for \$2.53 per square foot. Lastly sale #4, known as a future Winco distribution site, is a much larger parcel that sold for \$2.81 per square foot. Mr. Glenn also stated that the owners currently have the property listed for \$3.2 million.

#### **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.

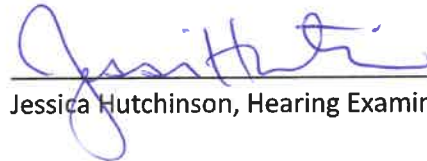
According to the comparable sales provided by the Assessor’s office and the work the appellant has done to begin the development process for the property, the subject property’s Assessed Value is determined to be correct.

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 assessed value.

DATED 10/18/24

  
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Jessica Hutchinson, Hearing Examiner