

**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): Stan Blazynski  
Mailing Address: 1811 E 3<sup>rd</sup> Ave  
Ellensburg, WA 98926  
Tax Parcel No(s): 231933  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0001

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: \$124,440  
Assessor's Improvement: \$243,520  
TOTAL: \$367,960

**Board of Equalization (BOE) Determination**

BOE Land: \$124,440  
BOE Improvement: \$243,520  
TOTAL: \$367,960

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

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : December 13, 2023

Decision Entered On: January 11, 2024

Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/14/24



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: Stan Blazynski  
Petition: BE-23-0001  
Parcel: 231933  
Address: 1811 E 3<sup>rd</sup> Ave

Hearing: December 13, 2023 1:00 P.M.

Present at hearing: Stan Blazynski, Petitioner; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk; Jessica Hutchinson, Hearing Examiner

Testimony given: Stan Blazynski, Mike Hougardy

Assessor's determination:  
Land: \$124,440  
Improvements: \$243,520  
Total: \$367,960

Taxpayer's estimate:  
Land: \$50,000  
Improvements: \$183,000  
Total: \$209,718

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

Mr. Blazynski stated that the issue of value with this property is over a decade long. He noted that the Assessor's Office has the subject property valued at \$383 per square foot but none of the comparable sales are at all comparable to his unique property. He stated that mass appraisal is not the proper technique to use and their ratio of 83/84% means they are very inaccurate. He stated that the Assessor's Office has told him that no adjustment is needed for the poor location, but the corner of 3rd and Pfenning Road is an awful location for traffic. He noted that his well is old but has passed tests and he installed a water softener to remedy the situation. He also stated that the home should not be valued at 100% complete.

Mr. Hougardy stated that Mr. Blazynski is interpreting the meaning of the 84% ratio incorrectly. A ratio below 100% means they are assessing properties below market value. He also stated that in mass appraisal, the comparable sales list does not mean every single sale is perfectly comparable, it shows what happened in the market area. The Assessor's Office uses mass appraisal techniques because the Department of Revenue expects them to use it. He also noted that a smaller home, like the subject property, will have a higher price per square foot on average than a larger home. Addressing the issue of location, he noted that usually a location adjustment is a positive adjustment for a home located in a desirable neighborhood and that the subject property is not considered to be located in a negative area.

**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 Hearing Examiner can see no evidence to suggest that the subject property is located in an inferior location that requires special consideration, in fact many would consider the location close to schools and near the Grasslands neighborhood to be an attractive quality. The Assessor’s Office’s method of using mass appraisal is appropriate and successful as evidenced in their market report.

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 value.

DATED 4/11/24

  
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Jessica Hutchinson, Hearing Examiner