

**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): Shree Lakshmi Ganesha LLC

Mailing Address: 2200 N Loop West Ste 310  
Houston, TX 77018

Tax Parcel No(s): 468633

Assessment Year: 2023 (Taxes Payable in 2023<sup>4</sup>)

Petition Number: BE-23-0014

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: \$757,400  
Assessor's Improvement: \$6,453,470  
TOTAL: \$7,210,870

Board of Equalization (BOE) Determination

BOE Land: \$757,400  
BOE Improvement: \$6,453,470  
TOTAL: \$7,210,870

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

Dana Glenn, Appraiser of the Assessor's Office, was joined by WebEx 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 6, 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: Shree Lakshmi Ganesha LLC

Petition: BE23-0014

Parcel: 468633

Address: 1500 S Canyon Rd

Hearing: November 6, 2023 9:08 am

Present at hearing: Dana Glenn, Appraiser; Jessica Miller, BOE clerk; Jessica Hutchinson, Hearing Examiner; Carla Thomas, observer

Testimony given: Dana Glenn

Assessor's determination

Land: \$757,400

Improvements: \$6,453,470

Total: \$7,210,870

Taxpayer's estimate

Land: \$757,400

Improvements: \$3,352,600

Total: \$4,110,000

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

The subject property is a 102 unit Sure Stay hotel, formerly Super 8, in Ellensburg located on South Canyon Road.

The appellant was not present at the hearing. In the petition, the appellant stated their income for the hotel suggests a lower value and that they intended to submit profit and loss statements. No other information was received by the Board of Equalization.

Mr. Glenn submitted a table of comparable sales of hotels in the region, referring to exhibit 4 of the Assessor's Answer. He explained his process of investigating typical weekday, weekend, off season, and peak season room rates for the subject property. Off season rates average \$79 per night and peak season rates average \$105 per night for an overall average of \$92 per night. With 102 units, the annual estimated revenue per unit comes to \$3,425,160.

Mr. Glenn stated that while all of the sales were used to test the income approach, a sale in July 2022 of another former Super 8 hotel in Wenatchee was given the most consideration. The hotel is similar in size, age, and condition as the subject property. The sale price per unit for the former Super 8 in Wenatchee is \$3,571,525. Mr. Glen also pointed out that the estimated average day revenue per unit for the list of sales ranges from \$78 to \$105, so the subject property is well within that range.

**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.

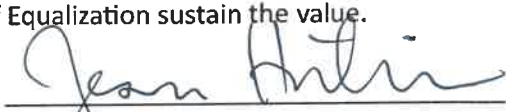
Without evidence from the appellant to suggest otherwise, the appraiser's income approach to value is deemed sufficient. Additionally, this approach to value is supported by the sale of a very comparable property in Wenatchee, as evidenced in Exhibit 4.

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 11/30/23



Jessica Hutchinson-Leavitt, Hearing Examiner