

**KITTITAS COUNTY  
BOARD OF EQUALIZATION**

411 N Ruby St, Ste 2, Ellensburg, WA 98926  
(509) 962-7506

---

**ORDER OF THE KITTITAS COUNTY BOARD OF EQUALIZATION**

Property Owner(s): Neil Bresheare  
Mailing Address: 6821 Upper Peoh Point Rd  
Cle Elum, WA 98922  
Tax Parcel No(s): 808536  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0029

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: \$180,050  
Assessor's Improvement: \$742,930  
TOTAL: \$922,980

Board of Equalization (BOE) Determination

BOE Land: \$180,000  
BOE Improvement: \$742,930  
TOTAL: \$922,980

**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: December 28, 2023

Hearing Examiner: Jessica Hutchinson

Date Mailed: 1/12/24



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: Neil Bresheare  
Petition: BE-23-0029  
Parcel: 808536  
Address: 6821 Upper Peoh Point Rd

Hearing: December 13, 2023 10:58 A.M.

Present at hearing: Neil Bresheare, Petitioner; Mike Hougardy, Appraiser; Jessica Miller, BOE Clerk;  
Jessica Leavitt-Hutchinson, Hearing Examiner

Testimony given: Neil Bresheare, Mike Hougardy

Assessor's determination:  
Land: \$180,050  
Improvements: \$742,930  
Total: \$922,980

Taxpayer's estimate:  
Land: \$165,600  
Improvements: \$662,400  
Total: \$828,000

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

The subject property is a 2395 square foot single family residence on 3.01 acres on Upper Peoh Point Road in Cle Elum.

Mr. Bresheare provided three independent appraisals of the property. He stated that the discrepancy between the Assessor's Value and the appraisals is a difference of averages. He pointed out that the independent appraisers used 13 comparable sales in their work while the Assessor's Office only used 6 sales for land value and 4 for improved sales. The comparable sale most like the subject property in Mr. Bresheare's opinion is parcel number 954395 used by Fidelity Appraisals on Tetons Drive in May of 2023 for \$800,000. The home is close to the subject and has similar views and features. Mr. Bresheare believes the Assessor's Office is in the ballpark of the value but there are discrepancies in the adjustments made for square foot and quality. He believes his home should be considered a Quality 3 instead of a Quality 4. There may be a unique outside appearance but inside is very average. The home is 34 years old and has never been renovated. The 8% depreciation used by the Assessor's Office is too minimal for the age of the home. He also stated that his well has run dry several times in the past.

Mr. Hougardy stated that the Quality rating of the home primarily has to do with the architectural integrity of the home, not the interior components. The Field Property Sheet notes that there was a downgrade in Quality from 4.5 to 4 after an appraiser visited the property. The subject property is valued

at \$310 per square foot on the improvements, which is lower than the three Quality 3 comparable sales on Hughbanks and Big Creek Road. He noted that the fee appraisals used by the appellant are using flawed methodology because there are so many adjustments that need to be made to sales to make them comparable to the subject. The more adjustments made to the sales, the less accurate the value will be. One comparable in particular used by a fee appraiser needed \$76,000 in adjustments. As it is, the difference in value between the Assessed Value and the appellant's estimate is only about 10%.

Mr. Bresheare ended by saying that he would need to disclose any issues with the property before selling it, such as issues with the 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.

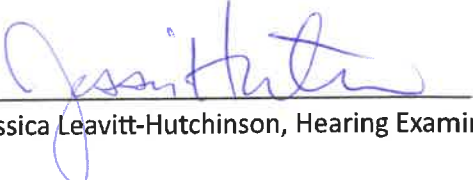
More evidence is needed to prove that the home should be valued at a lower quality rating. The comparable sales used by the fee appraisers would be given more weight if there were not so many adjustments made to them. In order to consider the condition of the well, more information is needed.

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 12/28/23

  
\_\_\_\_\_  
Jessica Leavitt-Hutchinson, Hearing Examiner