

**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): JoAnn Cowan  
Mailing Address: PO BOX 8394  
Ketchikan, AK 99901  
Tax Parcel No(s): 102736  
Assessment Year: 2023 (Taxes Payable in 2024)  
Petition Number: BE-23-0299

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: \$143,600  
Assessor's Improvement: \$173,620  
TOTAL: \$317,220

Board of Equalization (BOE) Determination

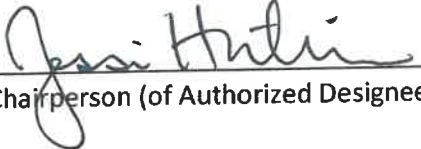
BOE Land: \$143,600  
BOE Improvement: \$173,620  
TOTAL: \$317,220

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

Westina Cowan Peckham, Petitioner was present via a telephone and Dana Glenn, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Recommendation by Ann Shaw Hearing Examiner.

Hearing Held On: October 24, 2023  
Decision Entered On: November 9, 2023  
Hearing Examiner: Ann Shaw

Date Mailed: 12/8/23

  
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: JoAnn Cowan  
Petition: BE 23-0299  
Parcel: 102736  
Address: 440 CleElum River Cabin Rd Ronald WA 98940

Hearing: Tuesday October 24, 2023 9:41 AM

Present at hearing: Westina Cowan Peckham (Petitioner by Phone), Dana Glenn (Assessors Representative)

Testimony given:  
Dana Glenn - Assessors Representative  
Westina Cowan Peckham - Petitioner

Assessor's determination:  
Land: \$143,600  
Improvements: \$173,620  
Total: \$317,220

Taxpayer's estimate:  
Land: \$115,000  
Improvements: \$120,000  
Total: \$235,000

Summation of evidence presented and finding of fact:

The subject is a 818 SF cabin built in 1950 on .59 acres in the Cle Elum River Cabins HOA. There is joint ownership of about 56 acres of common area forest with this association. The subject property has a cistern and septic. There is also access to Cle Elum and Cooper River.

The petitioner stated that the property is in poor condition and shows deterioration.

The assessor went through the comparable sales data and explained that the median price per square foot of the comparable properties was \$636/SF. The Appellant's proposed value of \$235,000 would place this structure at a price of \$287/SF. The assessor also explained that the model that they use to value properties in Kittitas county is performing under market value for this type of property as the comparable properties all sold considerably higher than the assessed value.

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 petitioner did not supply any supportive evidence to warrant a change of value. The sales comparables supplied by the assessors office support the assessed value of this subject property.

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 assessor's valuation.

DATED 11/16/23

  
Ann Shaw, Hearing Examiner