

**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): Sharon Tonnemacher

Mailing Address: PO BOX 1509  
Ronald, WA 98940-0016

Tax Parcel No(s): 327135

Assessment Year: 2024 (Taxes Payable in 2025)

Petition Number: BE-240015

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: \$173,330  
Assessor's Improvement: \$307,770  
TOTAL: \$481,100

**Board of Equalization (BOE) Determination**


BOE Land: \$173,330  
BOE Improvement: \$307,770  
TOTAL: \$481,100

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

See attached Recommendation and Proposed Decision of the Hearing Examiner

Hearing Held On : October 17, 2024  
Decision Entered On: December 6, 2024  
Hearing Examiner: Ann Shaw                      Date Mailed: 12/10/24

  
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: Sharon and Dan Tonnemacher

Petition: BE-240015

Parcel: 327135

Address: 20 Poplar Ln

Hearing: October 17, 2024 9: A.M.

Present at hearing:

Dan Tonnemacher, Petitioner

Mike Hougardy, Appraiser

Jessica Miller, Clerk

Documents in evidence:

Taxpayer Petition, Filed June 25, 2024

Assessor's Answer, Filed August 26, 2024

Testimony given:

Dan Tonnemacher

Mike Hougardy

Assessor's determination:

Land: \$173,330

Improvements: \$307,770

Total: \$481,100

Taxpayer's estimate:

Land: \$100,000

Improvements: \$200,000

Total: \$300,000

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

The subject property is a 1454 SF home on ¼ acre.

The petitioner is concerned with the way the assessed value is achieved. He doesn't believe he has had a good explanation of how the assessor comes up with the value for his parcel.

The Kittitas county sheriff's department destroyed property on this parcel. There were 3 approximately 10x10 structures that were torn down. The structures were built without a permit and the petitioner stated they went to court and the sheriff removed them. The petitioner stated that as of the assessment date the buildings were still there.

Senior Exemption was removed and the petitioner was informed that he filled something in wrong. There are sewer, septic, heat, air conditioning, as well as water availability concerns. The petitioner has had Insurance issues with being in a wild fire area.

There were structures that the county removed and then placed a \$15,000 fine on the petitioner for removal of the structures. The depreciation rate and roof value concerns were also discussed. The petitioner does not believe that the correct values have been placed on these items.

The assessor's representative started by responding to the petitioner's questions. The senior exemption, insurance concern, and building removal were discussed. Then the assessor's representative went into how value is achieved. There is mass appraisal and a cost analysis done to make it a hybrid valuation method.

#### **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:**

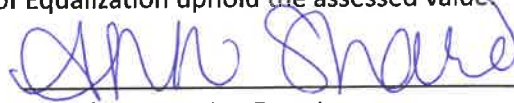
The Hearing Examiner has determined that the appellant has not met the burden of proof to overturn the Assessed Value of the property with clear, cogent, and convincing evidence.

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 12/16/24

  
Ann Shaw, Hearing Examiner