

**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): Daniel & Sharon Tonnemacher
Mailing Address: 20 Poplar Ln
Ronald, WA 98940
Tax Parcel No(s): 327135
Assessment Year: 2025 (Taxes Payable in 2026)
Petition Number: BE-250044

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: \$342,650
TOTAL: \$515,980

Board of Equalization (BOE) Determination

BOE Land: \$173,330
BOE Improvement: \$342,650
TOTAL: \$515,980

Those in attendance at the hearing and findings:

See attached Recommendation and Proposed Decision of the Hearing Examiner.

Hearing Held On : November 19, 2025
Decision Entered On: December 2, 2025
Hearing Examiner: Jessica Hutchinson

Date Mailed: 12/15/25



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 & Daniel Tonnemacher
Petition: BE-250044
Parcel: 327135
Address: 20 Poplar Ln, Ronald

Hearing: November 19, 2025 9:00 AM

Present at hearing:
Mike Hougardy, Assessor
Dan Tonnemacher, Petitioner
Jessica Miller, Clerk

Testimony given:
Mike Hougardy
Dan Tonnemacher

Assessor's determination:
Land: \$173,330
Improvements: \$342,650
Total: \$515,980

Taxpayer's estimate:
Land: \$173,330
Improvements: \$300,000
Total: \$473,330

SUMMATION OF EVIDENCE PRESENTED AND FINDING OF FACT:

The subject property is a 1454 square foot home on .36 acres with several outbuildings, located in the town of Ronald.

Mr. Tonnemacher presented a list of eight concerns about the way the property was valued by the Assessor's Office as follows:

- 1) Senior Exemption program—needs to complete an application and turn it in.
- 2) Destruction of property— Kittitas County tore down three structures for being unpermitted and have since rebuilt them but to his knowledge the Assessor does not recognize that.
- 3) Ownership issue— has been told in the past that he does not have the right to contest the value because he is not an owner
- 4) Depreciation— the structures should have maximum depreciation because of the age of the home
- 5) Structure classification— what effect does a shed vs. living storage have on the value?

- 6) Temporary Structure— a structure is just posts and roof cover (carport) and is only a temporary structure and should not be valued as a permanent structure.
- 7) Permits— if a taxpayer is allowed to do certain work erecting a structure without a permit, does that unpermitted structure add any value?
- 8) Water— the Driftwood Acres neighborhood has been under water rationing restrictions and some vegetation has died. That should affect value.

Mr. Hourgardy addressed Mr. Tonnemacher's concerns as follows:

- 1) The Senior Exemption program does not affect market value, it only affects the amount of taxes that are paid after assessed value is determined. Applications are available online or in the office.
- 2) Destruction of property— CDS does not have an affect on our values. On November 15, 2024 the Assessor's Office received a destroyed property claim for the subject property and the buildings were noted as removed from the record and a new value was sent to the appellant on November 26, 2024.
- 3) (no comment on the ownership issue)
- 4) Depreciation— although not submitted as evidence, there is an email chain between Mr. Tonnemacher and the Assessor describing the process of using the Marshall and Swift depreciation tables that are updated every two years. The current depreciation for the improvements can be found in the property review sheet. Currently listed as around 22% depreciation, Average Quality construction, and Fair/ Average Condition. Other structures have depreciation listed individually.
- 5) Not sure which shed is being referred to, but there is negligible difference in a shed and living storage.
- 6) Temporary Structures— there is an 8x8 structure listed as NVI (no value improvement) which does not contribute any value but is listed as a record.
- 7) Permitted structures— the Assessor's Office values anything that contributes to the market value of the property whether it is permitted or not.
- 8) Water rationing— the situation is unfortunate but is not unique to the subject property. A reduction in value is not needed if it applies to an entire area as any issues affecting the neighborhood would be reflected in the market activity and sales.

Mr. Hourgardy also provided a Market Sales Study for Kittitas County and the immediate neighborhood of the subject property which shows the model performing at 89%, slightly lower than market value. He pointed out the list of sales used in the study on page 13. To illustrate the effectiveness of the model and that the Assessor's Office is not overvaluing properties, he noted that the subject property is currently assessed at \$354 per square foot, while two sales on the list very like the subject in age and size but lower quality than the subject (sales 5 and 9) sold for \$602 and \$598 per square foot respectively.

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 1st 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.

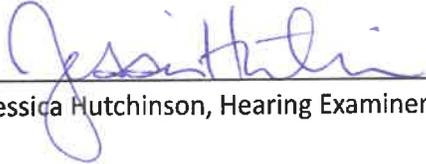
The sales study presented by the Assessor provides ample evidence to support the Assessed Value. Additionally, the Assessor addressed all of the concerns brought forward by the appellant and successfully explained how the issues do not negatively affect the market value of the neighborhood or the subject 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 sustain the Assessed Value.

DATED 11/24/25



Jessica Hutchinson, Hearing Examiner