## Order of the Thurston County Board of Equalization

	Don't or	Equalization				
Property Owner:	CANDY O'REAR					
Parcel Number(s):	64300800301					
Assessment Year:	2016	Petition Number: 16-008	30			
Having considered	the evidence presented by the part	ties in this appeal, the Board l	nereby:			
sustains	overrules the determinate	tion of the assessor.				
Assessor's True and Fair Value Determination BOE True and Fair Value Determination						
□ Land	\$ 116,900	□ Land	\$ 79,900			
Improvemen		Improvements	\$ 0			
Minerals	\$	Minerals	\$			
Personal Pro	pperty \$	Personal Property	· <b>\$</b> _ ·			
TOTAL:	\$ <u>116,900</u>	TOTAL:	\$ 79,900			
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petitioner provided a letter from Larry Weaver of Dream Weavers Real Estate dated August 22, 2016, and documentation of the listing history in support of her opinion of value. Mr. Weaver asserts that the subject property is subject to prairie habitat restrictions.  The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative testified about the sale of Parcel Number 64300900300 which sold for \$300,000 on October 24, 2014, and that the improvements consist of a former yeast plant that has little residual value. The Board finds that Assessor's comparable sale 4 occurred 13 months after the January 1, 2016, assessment date. The Assessor's Representative testified that: the Yelm market has a small pool of buyers for industrial development; the Assessor's Office has not been provided with documentation of the presence of Mazama pocket gophers on the subject property; the \$3,000 prairie habitat adjustment is to recognize the cost of development and is not evidence of development restrictions or required mitigation; the Assessor has no evidence of the property being located in a flood area; and approximately six months ago, the City of Yelm's staff confirmed that 458 water hook ups were available.  In the Decision for Docket No. 80084, the Board of Tax Appeals found that, "the Board gives weight to the listing experience of the Owner, which tends to indicate less than ideal market appeal." The Board finds that the subject property was marketed for 1,288 days when the listing expired on August 30, 2016 and that the last listing price was \$79,900. The Board finds that the Petitioner's listing experience is significant evidence. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to						
Dated this 28 <sup>th</sup>	mille		De~			
James Harvison, C	nairman	Ruth J. Elder, Clerk of the	e board			
NOTICE						
This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at						
PO Box 4091	n be appealed to the State Board of 5, Olympia, WA 98504-0915 or at t days of the date of mailing of this or	heir website at bta.state.wa.us/	appeal/forms.htm			

either your county assessor or the State Board.

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## Order of the Thurston County Board of Equalization

Property Owner:	CANDY O'REAR						
Parcel Number(s):	64300800302						
Assessment Year:	<b>2016</b> Petition Number: 16-0081						
Having considered the evidence presented by the parties in this appeal, the Board hereby:							
sustains overrules the determination of the assessor.							
Assessor's True and Fair Value Determination  BOE True and Fair Value Determination							
	\$ 140,350	)	∠     ∠     ∠     and	\$	102,000		
	s \$ 0			\$	0	_	
☐ Minerals	\$		☐ Minerals	\$			
Personal Prop	erty \$		Personal Property	\$			
TOTAL:	\$ 140,350		TOTAL:	\$	102,000		
from Larry Weaver of support of her opinion. The Assessor provided The Assessor's Representative testific Office has not been put the \$3,000 prairie has restrictions or require approximately six modern of the Decision for December of the Own property was marketed \$102,000. The Board Petitioner has provided	f Dream Weavers Ren of value. Mr. Weaver and a market-adjusted esentative testified and that the improvement comparable sale 4 or ed that: the Yelm marovided with documentat adjustment is to d mitigation; the Assorths ago, the City of ocket No. 80084, the ner, which tends to it d for 569 days when finds that the Petiticed clear, cogent, and	cost approach and copout the sale of Parce ents consist of a form ecurred 13 months after that has a small pool entation of the present recognize the cost of sessor has no evidence of Yelm's staff confirmed Board of Tax Appearance less than idea the listing expired or oner's listing experient convincing evidence	sipate in the hearing. The Peterst 22, 2016, and documental bject property is subject to property of Number 64300900300 while the yeast plant that has little for the January 1, 2016, assert of buyers for industrial device of Mazama pocket gopher development and is not evice of the property being local med that 458 water hook upsuch that 458 water hook upsuch and market appeal." The Board in August 20, 2014 and that the is significant evidence. The sufficient to overcome the August 20 in the property being local market appeal.	f the fich services of the latest	of the listing history in the habitat restrictions.  It current assessed value, old for \$300,000 on had value. The Board ent date. The Assessor's ment; the Assessor's in the subject property; the of development in a flood area; and re available.  The sweight to the listing distinct the subject ast listing price was Board concludes that the		
correctness and to wa	rrant a reduction in t	the valuation.					
Dated this 28th	day of	September	, <u>2017</u>				
h	1////		AHL OGO	e~	_		
James Harvison, Ch	airman	I	Ruth J. Elder, Clerk of the	Boa	ard		
		NOTIC	CE				
PO Box 40915 within thirty da	, Olympia, WA 985	State Board of Tax A 504-0915 or at their ailing of this order.	Appeals by filing a notice of website at bta.state.wa.us/a	ppea	al/forms.htm .		

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## Order of the Thurston County Board of Equalization

Property Owner: CANDY O'REAR	quanzanion.					
Parcel Number(s): 64300800303						
Assessment Year: 2016	Petition Number: 16-0082					
Having considered the evidence presented by the parties in this appeal, the Board hereby:						
sustains overrules the determination	n of the assessor.					
Assessor's True and Fair Value Determination	<b>BOE True and Fair Value Determination</b>					
Minerals \$	Minerals \$					
Personal Property \$	Personal Property \$					
TOTAL: \$ 163,450	TOTAL: \$ 121,500					
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petitioner provided a letter from Larry Weaver of Dream Weavers Real Estate dated August 22, 2016, and documentation of the listing history in support of her opinion of value. Mr. Weaver asserts that the subject property is subject to prairie habitat restrictions.  The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative testified about the sale of Parcel Number 64300900300 which sold for \$300,000 on October 24, 2014, and that the improvements consist of a former yeast plant that has little residual value. The Board finds that Assessor's comparable sale 4 occurred 13 months after the January 1, 2016, assessment date. The Assessor's Representative testified that: the Yelm market has a small pool of buyers for industrial development; the Assessor's Office has not been provided with documentation of the presence of Mazama pocket gophers on the subject property; the \$3,000 prairie habitat adjustment is to recognize the cost of development and is not evidence of development restrictions or required mitigation; the Assessor has no evidence of the property being located in a flood area; and approximately six months ago, the City of Yelm's staff confirmed that 458 water hook ups were available.  In the Decision for Docket No. 80084, the Board of Tax Appeals found that, "the Board gives weight to the listing experience of the Owner, which tends to indicate less than ideal market appeal." The Board finds that the subject property was marketed for 556 days when the listing experience is significant evidence. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.						
Dated this 28th day of September						
	- Att Delle					
James Harvison, Chairman	Ruth V. Elder, Clerk of the Board					
NOTICE						
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 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from						

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## Order of the Thurston County Board of Equalization

Property Owner: CANDY O'REAR	1						
Parcel Number(s): 64300800304							
Assessment Year: 2016	Petition Number: 16-008	3					
Having considered the evidence presented by the parties in this appeal, the Board hereby:							
sustains overrules the determination of the assessor.							
Assessor's True and Fair Value Determination  BOE True and Fair Value Determination							
	⊠ Land	\$ 132,200					
Improvements \$ 0		\$ _0					
Minerals \$	Minerals	\$					
Personal Property \$	☐ Personal Property	\$					
TOTAL: \$ 178,100	TOTAL:	\$ 132,200					
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petitioner provided a letter from Larry Weaver of Dream Weavers Real Estate dated August 22, 2016, and documentation of the listing history in support of her opinion of value. Mr. Weaver asserts that the subject property is subject to prairie habitat restrictions.  The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative testified about the sale of Parcel Number 64300900300 which sold for \$300,000 on October 24, 2014, and that the improvements consist of a former yeast plant that has little residual value. The Board finds that Assessor's comparable sale 4 occurred 13 months after the January 1, 2016, assessment date. The Assessor's Representative testified that: the Yelm market has a small pool of buyers for industrial development; the Assessor's Office has not been provided with documentation of the presence of Mazama pocket gophers on the subject property; the \$3,000 prairie habitat adjustment is to recognize the cost of development and is not evidence of development restrictions or required mitigation; the Assessor has no evidence of the property being located in a flood area; and approximately six months ago, the City of Yelm's staff confirmed that 458 water hook ups were available.  In the Decision for Docket No. 80084, the Board of Tax Appeals found that, "the Board gives weight to the listing experience of the Owner, which tends to indicate less than ideal market appeal." The Board finds that the subject property was marketed for 556 days when the listing experience is significant evidence. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.							
Dated this 28 <sup>th</sup> day of September							
	Ather Se	De-					
James Harvison, Chairman	Ruth J. Elder, Clerk of the	Board					
NOTICE							
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