

**Order of the Thurston County
Board of Equalization**

Property Owner: CANDY O'REAR

Parcel Number(s): 64300800301

Assessment Year: 2016 Petition Number: 16-0080

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

<input checked="" type="checkbox"/> Land	\$ <u>116,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>116,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>79,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>79,900</u>

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 overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of September, 2017


James Harvison, Chairman


Ruth J. 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 either your county assessor or the State Board.

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Distribution: • Assessor • Petitioner • BOE File

**Order of the Thurston County
Board of Equalization**

Property Owner: CANDY O'REAR

Parcel Number(s): 64300800302

Assessment Year: 2016

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

<input checked="" type="checkbox"/> Land	\$ <u>140,350</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>140,350</u>

BOE True and Fair Value Determination

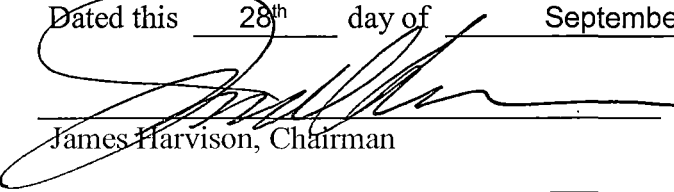
<input checked="" type="checkbox"/> Land	\$ <u>102,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>102,000</u>

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 569 days when the listing expired on August 20, 2014 and that the last listing price was \$102,000. 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 overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of September, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

**Order of the Thurston County
Board of Equalization**

Property Owner: CANDY O'REAR

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 of the assessor.

Assessor's True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>163,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>163,450</u>

BOE True and Fair Value Determination

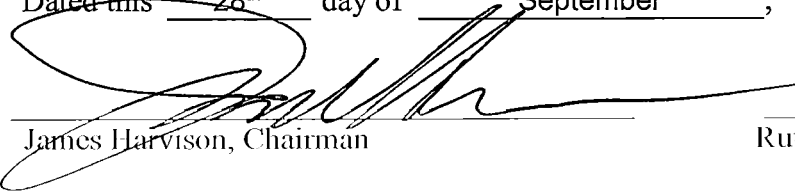
<input checked="" type="checkbox"/> Land	\$ <u>121,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>121,500</u>

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 expired on August 20, 2014 and that the last listing price was \$121,500. 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 overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of September, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

**Order of the Thurston County
Board of Equalization**

Property Owner: CANDY O'REAR

Parcel Number(s): 64300800304

Assessment Year: 2016

Petition Number: 16-0083

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

<input checked="" type="checkbox"/> Land	\$ 178,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 178,100

BOE True and Fair Value Determination

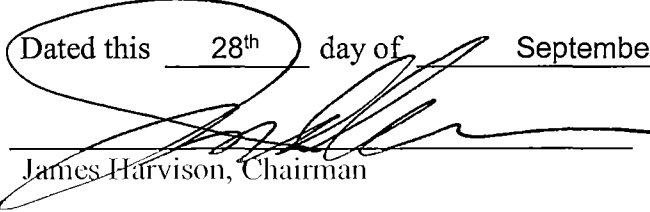
<input checked="" type="checkbox"/> Land	\$ 132,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 132,200

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 expired on August 20, 2014 and that the last listing price was \$132,200. 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 overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of September, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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