

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

Property Owner: C2 HOLDINGS LLC

Parcel Number(s): 09720004003

Assessment Year: 2016

Petition Number: 16-0089

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>755,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>755,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>200,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>200,000</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 Board relies, in a measure, on its previous review of the subject property.

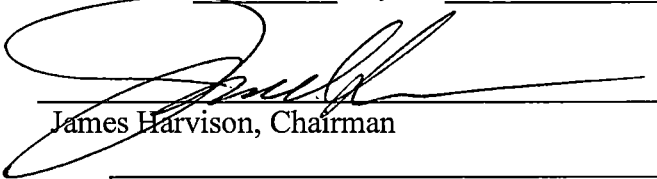
The Petitioner purchased the subject property for \$200,000 on December 18, 2015, via bargain and sale deed. The property was bank-owned at the time of purchase. The Petitioner was aware of the presence of federally-protected Mazama pocket gophers on the subject property at the time of purchase and he submitted a Mazama pocket gopher survey dated December 20, 2015. The Petitioner provided a retrospective fee appraisal to January 1, 2016, with a valuation of \$90,000. The Petitioner testified that as of January 1, 2016, there was no Habitat Conservation Plan and no possible mitigation possible through the US Department of Fish and Wildlife (USDFW). The Petitioner testified that in early 2017, his biologist returned to the site with representatives of the USDFW. This site visit determined that there were no longer Mazama pocket gophers on the subject property, with speculation that domestic animals from the nearby residential development likely predated on the gophers. The Petitioner testified that he entered into a written agreement with the USDFW to continue to monitor the site for Mazama pocket gophers.

The Assessor's Representative stated that the Board of Equalization's "argument" that an unbuildable rate should be applied to the subject property is "absurd." She testified that the Assessor's Office has "extensive evidence" that many properties with pocket gophers are later able to be developed. The Assessor's Representative testified that the City of Lacey issued a grading permit for the subject property on April 28, 2017, and a mini storage facility is currently being constructed on the site. The Assessor's Representative stated that the Petitioner's purchase of the subject property was not an arms-length transaction. The seller was a bank who acquired the property when they purchased another bank. The first bank had foreclosed on the subject property prior to the bank's failure.

The Board notes with concern that the Assessor's Representative characterized the decisions of the Board of Equalization as "absurd" and "nonsense." This does not demonstrate the proper professional respect for the Board of Equalization nor for the Board's quasi-judicial process. Further, the Board of Equalization does not argue; the Board issues decisions on petitions.

The Board finds that: the Petitioner purchased the subject property less than two weeks prior to the assessment date for \$200,000; the asking price at the time of purchase was \$429,000; the Petitioner was aware of the presence of Mazama pocket gophers on the subject property at the time of purchase; the Assessor has not provided the Board with "extensive evidence that many properties with pocket gophers are later able to be developed"; and the Board's decision only reflects the circumstances of the subject property as of January 1, 2016, not subsequent developments in 2017. The Board concludes that the Petitioner 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 16th day of November, 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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REV 64 0058 (6/9/14)

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