

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

Property Owner: DONALD AND PATRICIA INGERSOLL

Parcel Number(s): 51120003300

Assessment Year: 2016 Petition Number: 16-0096

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>93,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>93,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>28,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>28,200</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Assessor recommended a reduction in the valuation to \$46,950. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. Neither of the parties participated in the hearing.

The Petitioners provided evidence of the development restrictions related to the Mazama pocket gopher and prairie habitat. The Petitioners contend that the property was unbuildable as of January 1, 2016, and they requested that their property receive a 70% reduction in the valuation.

The Assessor provided a market-adjusted cost approach in support of the recommended value.

The Board relies, in a measure, on its previous reviews of the subject property and similarly-situated parcels designated as Prairie Habitat and the Board members' personal knowledge of the impact of the stigma associated with these properties on their true and fair market value.

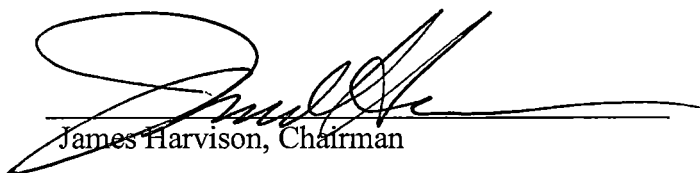
The Washington State Department of Fish and Wildlife listed the Mazama pocket gopher as a state threatened species prior to January 1, 2012. WAC 232-12-011(1) As a consequence, anyone who "hunts, fishes, possesses, or maliciously kills," or who "violates any rule of the commission regarding the taking harming, harassment, possession, or transport of" a Mazama pocket gopher is guilty of a misdemeanor. RCW 775.15.130(1) and (2). On April 9, 2014, the United States Fish and Wildlife Service designated the Mazama pocket gopher as an endangered species. Designation protects not only the gophers, but also the habitat in which gophers thrive.

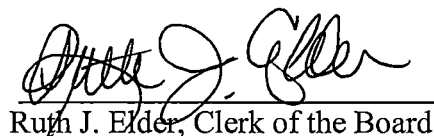
For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October. Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

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The Board finds that the property was unbuildable as of January 1, 2016, and that the valuation should be reduced accordingly. Jeff Pust and James Harvison voted to reduce the valuation to \$28,200, with Bob Hastings opposed. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 7th 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

REV 64 0058 (6/9/14)

SHIPPED SEP 29 2017

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

Property Owner: DONALD AND PATRICIA INGERSOLL

Parcel Number(s): 51120003400

Assessment Year: 2016 Petition Number: 16-0097

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>90,550</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>90,550</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>27,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>27,200</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Assessor recommended a reduction in the valuation to \$45,300. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. Neither of the parties participated in the hearing.

The Petitioners provided evidence of the development restrictions related to the Mazama pocket gopher and prairie habitat. The Petitioners contend that the property was unbuildable as of January 1, 2016, and they requested that their property receive a 70% reduction in the valuation.

The Assessor provided a market-adjusted cost approach in support of the recommended value.

The Board relies, in a measure, on its previous reviews of the subject property and similarly-situated parcels designated as Prairie Habitat and the Board members' personal knowledge of the impact of the stigma associated with these properties on their true and fair market value.


The Washington State Department of Fish and Wildlife listed the Mazama pocket gopher as a state threatened species prior to January 1, 2012. WAC 232-12-011(1) As a consequence, anyone who "hunts, fishes, possesses, or maliciously kills," or who "violates any rule of the commission regarding the taking harming, harassment, possession, or transport of" a Mazama pocket gopher is guilty of a misdemeanor. RCW 775.15.130(1) and (2). On April 9, 2014, the United States Fish and Wildlife Service designated the Mazama pocket gopher as an endangered species. Designation protects not only the gophers, but also the habitat in which gophers thrive.

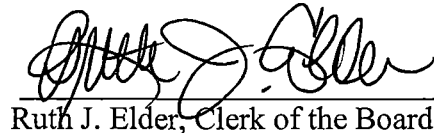
For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October. Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

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The Board finds that the property was unbuildable as of January 1, 2016, and that the valuation should be reduced accordingly. Jeff Pust and James Harvison voted to reduce the valuation to \$27,200, with Bob Hastings opposed. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 7th day of September, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

SHIPPED SEP 29 2017 

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

Property Owner: DONALD AND PATRICIA INGERSOLL

Parcel Number(s): 51120003500

Assessment Year: 2016 Petition Number: 16-0098

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>74,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>74,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>22,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>22,400</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Assessor recommended a reduction in the valuation to \$37,400. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. Neither of the parties participated in the hearing.

The Petitioners provided evidence of the development restrictions related to the Mazama pocket gopher and prairie habitat. The Petitioners contend that the property was unbuildable as of January 1, 2016, and they requested that their property receive a 70% reduction in the valuation.

The Assessor provided a market-adjusted cost approach in support of the recommended value.

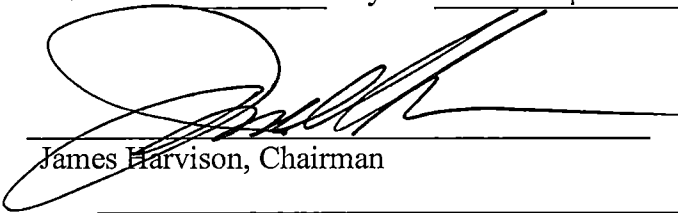
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For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October. Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

The Board finds that the property was unbuildable as of January 1, 2016, and that the valuation should be reduced accordingly. Jeff Pust and James Harvison voted to reduce the valuation to \$22,400, with Bob Hastings opposed. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 7th day of September, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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