

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

Property Owner: ROBERT MEENK JR.

Parcel Number(s): 36010002500

Assessment Year: 2016

Petition Number: 16-0008

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	\$ 250,800
<input checked="" type="checkbox"/> Improvements	\$ 578,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 829,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 250,800
<input checked="" type="checkbox"/> Improvements	\$ 578,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 829,400

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that the assessed value increased tremendously from the previous year and that the Assessor's comparable sales are not similar to the subject property. The Petitioner testified about the impacts of the saltwater incursion up and over the two bulkheads on the property, which threatens the dock and reduces the recreational use of the property due to wet ground. He explained that the bulkheads are being pushed out. The Petitioner did not provide market evidence or cost to cure estimates to support his opinion of value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales support the current assessed value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing market evidence to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 14th day of August, 2017


John L. Morrison, 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 AUG 28 2017

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

Property Owner: ROBERT MEENK JR.

Parcel Number(s): 85004001800

Assessment Year: 2016

Petition Number: 16-0009

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

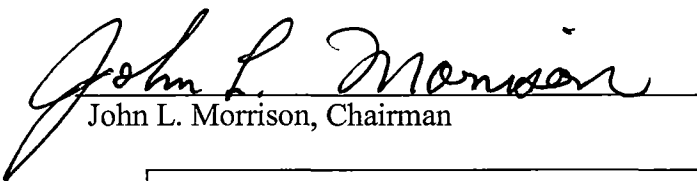
<input checked="" type="checkbox"/> Land	\$ 61,950
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 61,950

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 45,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 45,000

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 Assessor recommended a reduction in the valuation to \$57,150. 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. The Petitioner testified that the building and impact fees due to the City of Olympia are estimated at \$35,000 for a 1,700 square foot home on this lot. The Petitioner did not provide any market evidence to support his opinion of value. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a multiple regression value in support of the recommended value. The Board finds that additional consideration is warranted for the high development costs and impact fees. The Board concludes that the Petitioner has provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 14th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED AUG 28 2017

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

Property Owner: ROBERT MEENK JR.

Parcel Number(s): 85004002000

Assessment Year: 2016

Petition Number: 16-0010

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	\$ 156,550
<input checked="" type="checkbox"/> Improvements	\$ 103,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 260,250

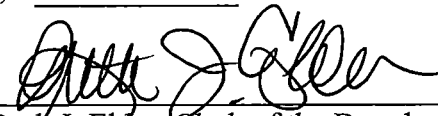
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 156,550
<input checked="" type="checkbox"/> Improvements	\$ 103,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 260,250

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that there are few comparables for the subject property and that the economic performance of the subject building does not support the current assessed value. The Petitioner testified that it is difficult to finance this type of older building and that a substantial down payment would be required. He stated that the long-term tenant is not interested in purchasing the building. The Petitioner did not provide market evidence to support his opinion of value, but he testified about the income. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Assessor's representative contended that the current lease was below market rates. She reported that the subject property would likely sell to an owner-user rather than an investor, and that there were 22 sales of similarly-sized buildings between 2012 and 2015. The Board finds that the Assessor's pro forma income approach supports the current assessed value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 14th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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