

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

Property Owner: MALCOLM RAY

Parcel Number(s): 80300301400

Assessment Year: 2016

Petition Number: 16-0032

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	\$ 16,650
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 16,650

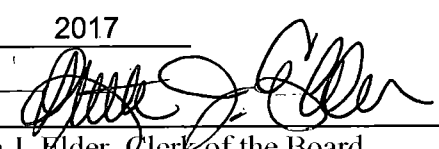
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 10,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 10,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on the Board members' collective knowledge of properties located in close proximity to the subject property. Prior to the hearing, the Petitioner informed the Clerk that he did not receive the Board's hearing notice nor the Assessor's Response to his Petition. The Clerk offered to postpone the hearing, but the Petitioner insisted that the Board proceed with the hearing as scheduled. The Petitioner had requested a teleconference hearing. The Board's Clerk called the telephone number provided by the Petitioner three times, at 2:09 PM, 2:26 PM, and 2:36 PM, but was unable to reach the Petitioner. The Board proceeded with the hearing without participation by either party. The Petitioner provided information regarding the impact of wetlands, a road, and contamination on the value of the subject property. The Petitioner contends that there is insufficient area for a home site. The Petitioner states that the property should have a negative valuation, less than zero. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that there is no evidentiary standard that requires the Petitioner to apply for permits in order to provide that the subject property cannot be developed. The Board concludes that there is no evidence to suggest that it is worth the Petitioner's time, effort, and extraordinary expense to apply for a building permit under these circumstances. The Board finds that the subject property is incapable of supporting a residence. 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 12th day of June, 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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