

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

Property Owner: WILLIAM AND ELIZABETH BERGH

Parcel Number(s): 12636140400

Assessment Year: 2016

Petition Number: 16-0171

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>69,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>173,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>243,000</u></b>

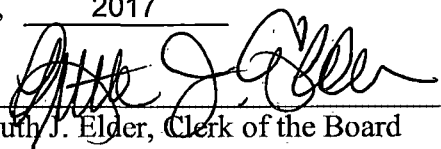
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>43,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>173,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>217,000</u></b>

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 testified about the significant periodic flooding of the property, which results in standing water of 12 to 18 inches in the outbuildings, water in the crawl space under the home, impacts to the well, and damage to the driveway, garden area, and landscaping. He explained that in addition to the flooding, approximately 1.5 acres of the property is taken over by Scatter Creek approximately 6 months every year, which limits the utility of that property. The Petitioner testified that he would be required to disclose the flooding to perspective buyers and that if a buyer purchased the subject property with a mortgage, he would be required to carry flood insurance, since part of the subject property is located in the flood zone. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Petitioner testified that Assessor's comparable sale 1 is located 6 to 8 feet higher than the subject property, so none of the buildings are impacted by the flooding as they are on the subject property. The Board finds that two different portions of the subject property are located in the flood zone and that most of the subject property is located in wetland buffers. The Board finds that additional consideration is warranted for the impacts of the flood zone and ongoing flooding over a significant portion of the subject property. The Board concludes that the Petitioners 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 12<sup>th</sup> 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](http://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**

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