

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

Property Owner: EDMUND RAUSER

Parcel Number(s): 12933241100

Assessment Year: 2016

Petition Number: 16-0175

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

<input checked="" type="checkbox"/> Land	\$ <u>106,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>106,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>104,150</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>104,150</u>

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>260</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>260</u>

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>260</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>260</u>

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in the market value and sustains the Assessor's current use value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The subject property is enrolled in the current use timber program, along with a portion of two contiguous lots. Therefore, this decision includes a determination of both the market value and the current use value.

The Assessor recommended a reduction in the market value from \$106,200 to \$104,150. 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.

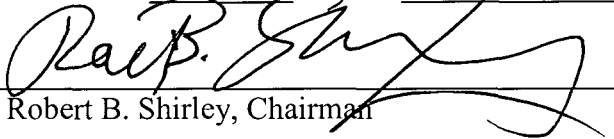
The Petitioner testified that there is no well or septic on the subject parcel. The Petitioner provided bids totaling \$26,513.74 to install a well and a septic system. The Petitioner noted that this did not include the cost for building a road or bringing power to the property. The Petitioner provided the sales of two improved parcels in support of his requested value. The Board does not find the Petitioner's argument to use the extracted land values from these improved property sales to value the subject property to be persuasive.

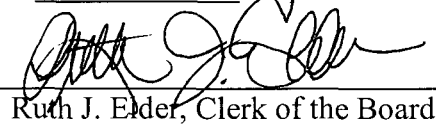
The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a "generic multiple regression model" in support of the recommended value. The Assessor's neighborhood sales listing includes Parcel Number 1293422500, a vacant 1 acre parcel that sold for \$70,000 on May 17, 2013, and Parcel Number 12933422100, a vacant 3 acre parcel that sold for \$171,500 on October 29, 2012. The Board finds that these sales support the Assessor's recommended reduction in the market value for the subject property. Because the generic multiple regression model contained inputs that seemed at odds with the Cost Valuation Report, the Board does not rely on the generic multiple regression model.

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The Board concludes that the Petitioner did not provide a preponderance of the evidence to warrant a further reduction in the market valuation, or clear, cogent, and convincing evidence sufficient to reduce the current use value of the subject property.

Dated this 23rd day of January, 2017


Robert B. Shirley, 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 JAN 27 2017

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

Property Owner: EDMUND RAUSER

Parcel Number(s): 12933241200 (RE)

Assessment Year: 2016

Petition Number: 16-0176

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

<input checked="" type="checkbox"/> Land	\$ 105,450
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 105,450

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 103,750
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 103,750

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 85,980
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 85,980

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 52,005
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 52,005

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in the market value and sustains the Assessor's current use value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

One acre subject property is enrolled in the current use timber program, along with two contiguous lots. One acre of the subject property is not enrolled in the current use timber program. Therefore, this decision includes a determination of both the market value and the current use value.

The Assessor recommended a reduction in the market value from \$105,450 to \$103,750. 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 submitted a copy of the Board of Tax Appeals' Decision in Docket No. 81253 for the 2010 assessment year, in which the BTA found that "the Assessor's methodology for valuing the unenrolled parcel is flawed." The BTA noted that the subject property cannot be divided under current zoning regulations. The BTA found that the fair market value of the 1 acre not enrolled in the current use timber program was \$76,475, one-half of the total fair market value for the 2 acre parcel. The Board of Equalization finds this Decision of the Board of Tax Appeals to be persuasive authority. The Board of Equalization divides the total current use value of \$52,005 for the 2016 assessment year as follows: 1 acre enrolled in the current use timber program: \$130, and 1 acre not enrolled in the current use timber program: \$51,875.

The Petitioner testified that there is no well or septic on the subject parcel. The Petitioner provided bids totaling \$26,513.74 to install a well and a septic system. The Petitioner noted that this did not include the cost for building a road or bringing power to the property.

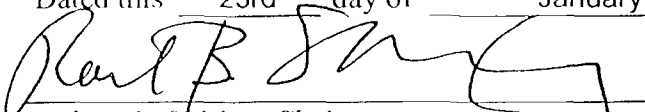
The Petitioner provided the sales of two improved parcels in support of his requested value. The Board does not find the Petitioner's argument to use the extracted land values from these improved property sales to value the subject property to be persuasive.

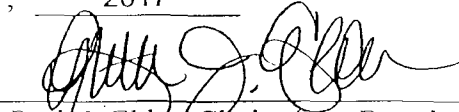
The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a "generic multiple regression model" in support of the recommended value. The Assessor's neighborhood sales listing includes Parcel Number 1293422500, a vacant 1 acre parcel that sold for \$70,000 on May 17, 2013, and Parcel Number 12933422100, a vacant 3 acre parcel that sold for \$171,500 on October 29, 2012. The Board finds that these sales support the Assessor's recommended reduction in the market value for the subject property. Because the generic multiple regression model contained inputs that seemed at odds with the Cost Valuation Report, the Board does not rely on the generic multiple regression model.

The Board concludes that the Petitioner did not provide a preponderance of the evidence to warrant a further reduction in the market valuation. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness and to warrant a reduction in the current use value of the subject property.

Dated this 23rd day of January, 2017

2017


Robert B. Shirley, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JAN 27 2017

Corrected order SHIPPED FEB 15 2017 (PE)

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

Property Owner: EDMUND RAUSER

Parcel Number(s): 12933241300 (RE)

Assessment Year: 2016

Petition Number: 16-0177

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

<input checked="" type="checkbox"/> Land	\$ <u>105,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>105,450</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>103,750</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>103,750</u>

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>260</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>260</u>

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>260</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>260</u>

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in the market value and sustains the Assessor's current use value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The subject property is enrolled in the ~~current use~~ ^{forest} ~~timber~~ ^{land} program, along with a portion of two contiguous lots. Therefore, this decision includes a determination of both the market value and the current use value.

The Assessor recommended a reduction in the market value from \$105,450 to \$103,750. 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.

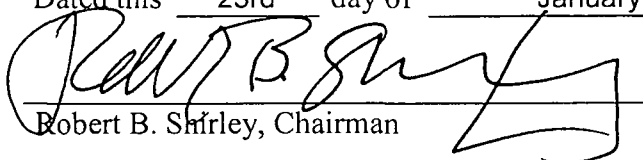
The Petitioner testified that there is no well or septic on the subject parcel. The Petitioner provided bids totaling \$26,513.74 to install a well and a septic system. The Petitioner noted that this did not include the cost for building a road or bringing power to the property. The Petitioner provided the sales of two improved parcels in support of his requested value. The Board does not find the Petitioner's argument to use the extracted land values from these improved property sales to value the subject property to be persuasive.

The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a "generic multiple regression model" in support of the recommended value. The Assessor's neighborhood sales listing includes Parcel Number 1293422500, a vacant 1 acre parcel that sold for \$70,000 on May 17, 2013, and Parcel Number 12933422100, a vacant 3 acre parcel that sold for \$171,500 on October 29, 2012. The Board finds that these sales support the Assessor's recommended reduction in the market value for the subject property. Because the generic multiple regression model contained inputs that seemed at odds with the Cost Valuation Report, the Board does not rely on the generic multiple regression model.

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Edmund Rauser
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The Board concludes that the Petitioner did not provide a preponderance of the evidence to warrant a further reduction in the market valuation, or clear, cogent, and convincing evidence sufficient to reduce the current use value of the subject property.

Dated this 23rd day of January, 2017


Robert B. Shirley, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

SHIPPED JAN 27 2017

(RE)

Corrected Order SHIPPED FEB 15 2017 (RE)