

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

Property Owner: CANDYCE DIPOLA

Parcel Number(s): 12625110101

Assessment Year: 2016

Petition Number: 16-0193

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	\$ 59,150
<input checked="" type="checkbox"/> Improvements	\$ 14,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 73,450

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 55,650
<input checked="" type="checkbox"/> Improvements	\$ 14,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 69,950

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 Petitioners testified that a disabled family member lives in the run down mobile home on the subject property. They dispute the Assessor's valuation of the improvements. However, the Board finds that the Petitioners' estimated value of the improvements is actually greater than the current assessed value. The Petitioners testified that there is not a water well on the property. Rather, the property is served by a public water system. Therefore, the Board removes the value attributed to a well from the valuation. The Board concludes that other than the deletion of the well, the Petitioners did not provide sufficient evidence to warrant a further reduction in the valuation.

Dated this 26th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JUN 29 2017

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

Property Owner: GREGORY & CANDYCE DIPOLA
Parcel Number(s): 13512320100
Assessment Year: 2016 Petition Number: 16-0194

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	\$ 50,000
<input checked="" type="checkbox"/> Improvements	\$ 156,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 206,900

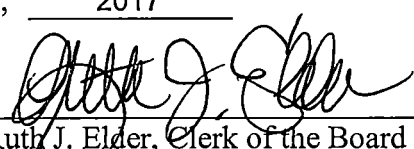
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 46,500
<input checked="" type="checkbox"/> Improvements	\$ 156,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 203,400

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 Petitioners shared concerns about the percentage increase in the assessed value. The Board does not consider the percentage of assessment increase in determining the true and fair market value of the subject property as of January 1, 2016. The Petitioners testified about the extreme noise impacts of Interstate 5. The Board finds that the Assessor has applied an economic obsolescence adjustment to the valuation of the land and the improvements for the freeway noise. The Petitioners testified that there is not a water well on the property. Rather, the property is served by a public water system. Therefore, the Board removes the value attributed to a well from the valuation. The Petitioner testified that the garage is in less than average condition, and that it still has the original roof. The Petitioners did not submit any cost to cure bids for needed repairs. The Board concludes that other than the deletion of the well, the Petitioners did not provide sufficient evidence to warrant a further reduction in the valuation.

Dated this 26th day of June, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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