

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

Property Owner: ROBERT WIENSKI

Parcel Number(s): 79400600200

Assessment Year: 2016

Petition Number: 16-0196

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

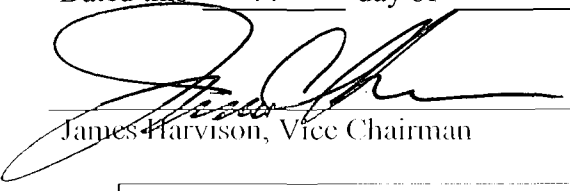
<input checked="" type="checkbox"/> Land	\$ 189,900
<input checked="" type="checkbox"/> Improvements	\$ 429,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 619,000

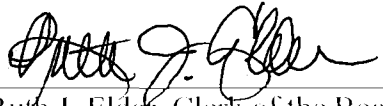
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 113,900
<input checked="" type="checkbox"/> Improvements	\$ 429,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 543,000

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 Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that the 2015 assessment was reduced due to the Assessor's recommended reduction and application of an adjustment for contiguous property, and the contiguous adjustment should be applied to the 2016 assessment. The Petitioner provided an analysis of the Assessor's comparable sales and adjustments. The Petitioner provided the sale of parcel number 79402400201, which sold for \$630,000 on May 18, 2016 via a statutory warranty deed. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that: Assessor's comparable sale number 1 is located on Hicks Lake; Assessor's comparable sale 2 is located on Lawrence Lake; and Assessor's comparable sale 3 is located on Pattison Lake, while the subject property is located on Lake St. Clair. The Board finds that while Assessor's comparable sales 4, 5, and 6 are also located on Lake St. Clair, their sale prices were significantly adjusted (94.87%, 52.74%, and 59.81%, respectively). The Board questions the value in using comparable sales that are so significantly adjusted in supporting the assessment for the subject property. The Board concludes that the Petition 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 11th day of May, 2017


James Harvison, Vice 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

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

Property Owner: ROBERT WIENSKI

Parcel Number(s): 79400700200

Assessment Year: 2016

Petition Number: 16-0197

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

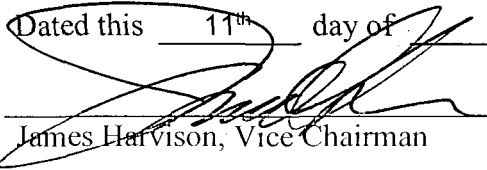
<input checked="" type="checkbox"/> Land	\$ <u>182,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>182,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>112,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>112,000</u>

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 Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that: the subject property is insufficient in size to support an onsite water well; he read the contents of an email that he received from Dawn Peebles of Thurston County Environmental Health, stating that there is insufficient land to accommodate set backs for a well on the subject parcel; the 2015 assessment was reduced due to the Assessor's recommended reduction and application of an adjustment for contiguous property; Jennifer McNeil of the Assessor's Office stated that if the property could not support a well, it would be contiguous; the contiguous adjustment should be applied to the 2016 assessment; there is not a recorded easement for a water well for the subject property; and there is not a building permit for the subject property. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the current assessed value. The Board finds that the Assessor provided limited information about the characteristics of the vacant land sales, so it is unclear whether any of the sold properties have restrictions or whether they are unbuildable. The Assessor contends that the contiguous adjustment was applied in error. The Board finds that there is no evidentiary standard that requires the Petitioner to apply for permits in order to find that the subject property cannot be developed. The Board concludes that there is no evidence to suggest that it worth the Petitioner's time, effort, and extraordinary expense to apply for a building permit under these circumstances. [See BOE Orders for Teitge, Petition Numbers 15-0384 through 15-0391, hearing date: August 11, 2016] The Board finds that the Assessor should consider other valid documentation of the property's unbuildable status, such as documentation from Thurston County Environmental Health staff, in determining the true and fair value. 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 11th day of May, 2017


James Harvison, Vice Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

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