

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

Property Owner: JENNIFER & MARC VACHON

Parcel Number(s): 09110112000

Assessment Year: 2016

Petition Number: 16-0121

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	\$ 64,050
<input checked="" type="checkbox"/> Improvements	\$ 66,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 130,150

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 64,050
<input checked="" type="checkbox"/> Improvements	\$ 55,950
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 120,000

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 Petitioner, Marc Vachon, is a former employee of the Assessor's Office and a current Thurston County employee. Previous BOE hearings between the parties have been acrimonious.

The Assessor requested that the Board not consider a portion of the Petitioner's documentary evidence submitted in advance of the hearing because it was not served on the Assessor and because the Assessor contends the Petitioner would not permit either an exterior or interior inspection. The Board informed the parties it would hear argument on the requests at hearing. The Assessor did not attend the hearing.

In Docket No. 41109, *Ottmar's Lazy V Ranch v. Darlene Jones* (1992), the Board of Tax Appeals states, "This Board has one goal in all of its hearings: the acquisition of sufficient, accurate evidence to support a determination of true and fair value as defined by statute (RCW 84.40.030)." The Board of Equalization's goal is the same. Accordingly, the Board accepted the documentary evidence the Assessor received through the Laserfiche filing system shared with the Board because the Assessor had access to the evidence more than a week before the deadline for service and because the Assessor rebutted the evidence as well as seeking to have it left out of the record.

With respect to the inspections, the Board finds that the Assessor had an obligation pursuant to RCW 84.40.025 to contact the Department of Revenue and request assistance. "In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW." The BTA has determined the Department of Revenue has authority to act on an assessor's request. See *Sarte v. Breeze*, BTA Docket No. 29002 (1986). Because the Assessor did not make the entire effort required by RCW 84.40.025, the Board concludes the Petitioner did not make the ultimate denial of inspections that could result in a Board determination that the contested evidence should be excluded from the record. In other words, the Board's position is that a party cannot rely on half a statutory section and ignore the other half.

In response to an email message to the parties stating that the Board would hear argument on the evidentiary issues, the Board received an email message from Assessor Drew that went to the merits. The Board did not review Assessor Drew's email message of February 15, 2017. The email message was not timely and was not entered into the record. Had the Assessor attended the hearing, the Assessor could have read the email into the record.

The Petitioner testified about the condition of the subject property. He contends that: the home is in less than average condition; repairs need to be made to get the property to market-ready status; and the cost to cure estimates totaling \$18,643.20 must be considered. The Petitioner testified that his bid is for replacement double French doors made of fiberglass and similar to the existing doors.

The Petitioner clarified that the first batch of photographs were taken in approximately April 2016 and the second batch were taken in January 2017. The Board notes that the majority of the Petitioner's photographs were of the exterior. However, the first three photographs taken in April 2016 are of the interior, and the photograph of the interior of the door and the floor from January 2017 are of the interior of the home. The Petitioner testified that the April 2016 photographs are substantially similar to the conditions of the home as of January 1, 2016.

The Board notes that the Assessor offered to send two appraisers to perform the inspection. In response to the Board's questions about this at hearing, the Petitioner stated that he lacked trust for the Chief Deputy Assessor, Mr. Brooks, based on previous hearings. The Petitioner stated that it was his understanding that his case had been elevated to management, which left only Mr. Brooks or Assessor Drew to handle the inspection.

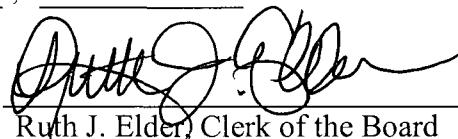
The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor also provided a Response Amendment with additional information.

The Board finds that the subject home is in less than average condition. The Board relied, in part, on the exterior photographs provided by both parties, the Petitioner's cost to cure estimates, and the Petitioner's testimony.

The Board concludes that the Petitioners have provided clear, cogent, and convincing market evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 16th day of February, 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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