

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

Property Owner: DEBBI CARAMANDI & RICHARD BROWSE

Parcel Number(s): 79401000100

Assessment Year: 2016

Petition Number: 16-0140

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**

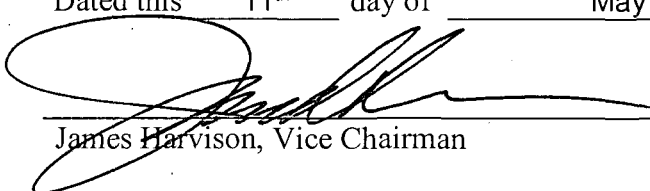
<input checked="" type="checkbox"/> Land	\$ 140,800
<input checked="" type="checkbox"/> Improvements	\$ 150,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 291,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 138,800
<input checked="" type="checkbox"/> Improvements	\$ 145,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 284,000</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 Board relies, in a measure, on its previous review of the subject property. The Petitioner testified about the impacts of erosion and the inability to use the lake on the market value of properties in the neighborhood. The Petitioner testified that there are not two septic systems on the subject property. The Petitioner testified about the condition of the residence, and clarified that what is designated as residence 2 by the Assessor is a storage area over the garage. The Assessor provided a market-adjusted cost approach and six comparable sales in support of the current assessed value. The Assessor provided a listing from Zillow.com, which claims that the area above the garage is a mother in law style apartment with one bedroom and one bathroom. The Board finds that the condition is less than good and removes the valuation for the second septic system. 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 11<sup>th</sup> 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](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**

REV 64 0058 (6/9/14)

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