

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

Property Owner: TURK SCHACHLE

Parcel Number(s): 12722210100

Assessment Year: 2016

Petition Number: 16-0142

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	\$ 278,950
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 278,950

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 232,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 232,000

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 Assessor's Representative did not participate in the hearing.

The Board relies, in a measure, on its previous reviews of the subject property and similarly-situated parcels designated as Prairie Habitat and the Board members' personal knowledge of the impact of the stigma associated with these properties on their true and fair market value.

The Washington State Department of Fish and Wildlife listed the Mazama pocket gopher as a state threatened species prior to January 1, 2012. WAC 232-12-011(1) As a consequence, anyone who "hunts, fishes, possesses, or maliciously kills," or who "violates any rule of the commission regarding the taking harming, harassment, possession, or transport of" a Mazama pocket gopher is guilty of a misdemeanor. RCW 775.15.130(1) and (2). On April 9, 2014, the United States Fish and Wildlife Service designated the Mazama pocket gopher as an endangered species. Designation protects not only the gophers, but also the habitat in which gophers thrive.

For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October. Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

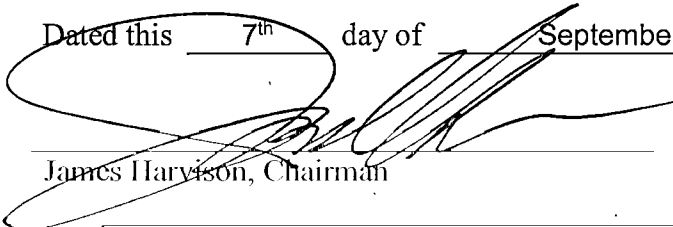
At the hearing, the Petitioner argued that market value of this parcel is \$100,000 without restrictions. The property is zoned light industrial and is located in the Tumwater Urban Growth Area. The Petitioner submitted six comparable sales in support of his requested value. Petitioner's comparable sale 1, Parcel #12605310100, is 20 acres of undeveloped land, zoned light industrial, previously used by Ritchie Brothers that sold for \$185,000 on February 27, 2015. Petitioner's comparable sale 1A, Parcel #12722210102, is 3.48 acres zoned light industrial in the Tumwater Urban Growth Area. The Petitioner clarified this parcel is next door to the subject property and while not listed for sale on the Multiple Sales Listing, it sold for \$125,000 on October 27, 2016. He stated that the purchaser was an informed buyer who was very familiar with the issues in the area.

Petitioner's comparable sale 2, Parcel #12715121000, is 2.77 acres zoned light industrial in the Tumwater Urban Growth Area. He stated that the property was listed from January 30, 2015 to December 28, 2015, with price reductions from \$179,000 to \$40,000. The property sold for \$17,120 on January 7, 2016. Petitioner's comparable sale 3, Parcel #12715420203, is 4.87 acres zoned light industrial in the Tumwater Urban Growth Area. He stated that the property is fully developed and contains a 4,000 square foot steel frame shop and 2,000 square foot home which sold for \$329,000 on September 19, 2014. Petitioner's comparable sale 4, Parcel #12715410600, is 3.76 acres zoned light industrial in the Tumwater Urban Growth Area. He stated that the property was listed for 8 months for \$75,000 and sold for \$70,000 on December 11, 2012. Petitioner's comparable sale 5, Parcel #12722120200, is 3.0 acres zoned light industrial in the Tumwater Urban Growth Area. He reported that the property sold for \$120,000 on May 31, 2006. The Board finds that: Petitioner's comparable sale 1 has adjustments for 20% wetlands, steep topography, light traffic, no site improvements, and interchange access; Petitioner's comparable sale 1A was not listed for sale; Petitioner's comparable sale 2 has adjustments for 20% wetlands, no site improvements, back lot, poor exposure, poor access, light traffic, and shape; Petitioner's comparable sale 3 is in residential use; Petitioner's comparable sale 4 has adjustments for restrictions, high water table, light traffic, no site improvements, back lot, and fair access; and Petitioner's comparable sale 6 sold in 2006, which is more than 5 years prior to the January 1, 2016, assessment date, so it cannot be considered.

The Assessor's Response included a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor applied the following adjustments to the property valuation: a 20 percent reduction for wetlands; a 30 percent reduction for no site improvements; a 40 percent reduction for restrictions; a \$3,000 reduction for prairie habitat; and a 30 percent increase for interchange access.

The Board finds that the additional consideration is warranted for the development restrictions on the subject property. The Board concludes that the Petitioner has 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 7th day of September, 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