

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

Property Owner: CHERIE LEYVA

Parcel Number(s): 12936440401

Assessment Year: 2016

Petition Number: 16-0219

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         | \$ 134,300        |
| <input checked="" type="checkbox"/> Improvements | \$ 379,600        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 513,900</b> |

**BOE True and Fair Value Determination**

|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 134,300        |
| <input checked="" type="checkbox"/> Improvements | \$ 289,400        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 423,700</b> |

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Assessor recommended a reduction in the valuation of the improvements to \$289,400, for a new total recommended value of \$423,700. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction.

The Petitioner purchased the subject property in a short sale for \$365,000 on August 18, 2014. The Petitioner explained that the 2015 assessment was reduced by an agreement between the parties. The Board finds that the 2015 assessment year Petition Number 15-0205 was settled by a stipulated agreement on December 15, 2015, with a land value of \$137,850, an improvement value of \$235,850, and a total value of \$373,700. The Board does not consider the percentage of assessment increase in determining the true and fair value of the subject property as of January 1, 2016.

The Petitioner submitted a Home Inspection Report. She testified that the shop roof was replaced in 2015 for \$5,000 and the roof on the home was replaced for \$11,000 in 2016. The Board notes that any repairs completed before July 31, 2016, would be included in the 2016 assessment. The Petitioner stated that the home is in less than average condition.

The Petitioner provided comparable sales to support her opinion of value. Petitioner's Comparable Sale a is: more than 600 square feet smaller than the subject home; was built in 1958, whereas the subject home was built in 2003; is in superior condition; and it does not have any detached structures. Petitioner's Comparable Sale b is: more than 500 square feet smaller than the subject home; was built in 1998; and has slightly superior detached structures. Petitioner's Comparable Sale c is: located on a parcel more than 1.7 acres smaller than the subject property; more than 600 square feet smaller than the subject residence; was built in 1990; is in fair condition; and has superior detached structures. Petitioner's Comparable Sale d is: more than 900 square feet smaller than the subject property; was built in 1991; and has no detached structures. The Board finds that each of the Petitioner's comparable sales are smaller and older than the subject property. The Petitioner also testified about the property located at 4202 Wildhorse Lane SE, Parcel Number 21899440400, which sold for \$330,000 on March 17, 2016, via a Special Warranty Deed. The Board finds that this property was owned by the Federal National Mortgage Association at the time of sale and was sold "as is." The Board finds that the home is of average to good quality and in poor condition. The Board finds that this sale is not a typical market transaction and not a good comparable for the subject property.

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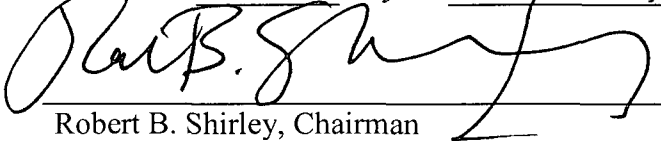
The Petition mentions a fee appraisal of June 18, 2014, for \$368,000, but a copy of the fee appraisal was not provided to the Board for review.

The Petitioner testified that the subject property includes wetlands and an easement. The Board finds that the document submitted by the Petitioner shows a small amount of delineated wetlands and wetland buffers. The Petitioner testified that there are issues with the ditch flooding on to the property and the driveway. She notes that there has been water flooding into the shop. The Board notes that the Petitioner agrees with the Assessor's valuation of the land.

The Assessor provided a market-adjusted cost approach and comparable sales to support the recommended value. The Board finds that the Assessor has considered the Home Inspection Report provided by the Petitioner.

The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 23<sup>RD</sup> day of January, 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](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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