

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

Property Owner: MICHAEL PETERS  
Parcel Number(s): 99901204700  
Assessment Year: 2016 Petition Number: 16-0234

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 129,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 129,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 129,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 129,000</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of properties with family member units. The subject property is a triple wide manufactured home that is a family member unit located on property owned by the Petitioner's daughter. The Petitioner testified that the mobile home must be moved from the property when he no longer resides there. The Petitioner testified about a previous fee appraisal for \$74,000, but a copy was not submitted for review with this appeal. The Petitioner testified that there are no representative comparable sales of family member units. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor has applied the standard 20 percent functional obsolescence for a family member unit. The Board notes that family member units are approved accessory dwelling units that would not otherwise be permitted under zoning regulations. The Board finds that the Petitioner and his family should have been aware of the restrictions when they chose to place the subject family member unit on the property. The Board notes that it might be possible for another qualifying family member to reside in the family member unit. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 26<sup>th</sup> day of June, 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](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**

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