

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

Property Owner: RICHARD & BETTY HENDRICKSON

Parcel Number(s): 09360009001

Assessment Year: 2016

Petition Number: 16-0245

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

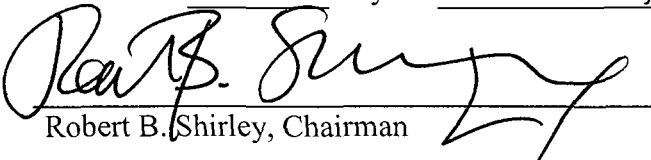
<input checked="" type="checkbox"/> Land	\$ <u>138,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>33,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>172,200</u>


BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>138,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>138,800</u>

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 testified that the home on the subject property is not in livable condition and must be demolished at a cost of approximately \$20,000. The Petitioner testified that the waterfront is on the lagoon of Henderson Inlet, with mud flats most of the day and water when the tide comes in. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board notes that four of the Assessor's six comparable sales are located at least 7 miles from the subject property, and that the comparable sales were adjusted significantly. The Board finds that the dilapidated home has no market value as of January 1, 2016. The Board concludes that the Petitioners have 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 9th 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.

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

REV 64 0058 (6/9/14)

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

Property Owner: RICHARD & BETTY HENDRICKSON

Parcel Number(s): 09360009002

Assessment Year: 2016

Petition Number: 16-0246

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

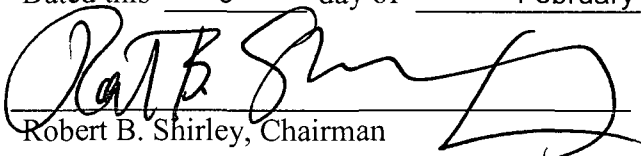
<input checked="" type="checkbox"/> Land	\$ 154,300
<input checked="" type="checkbox"/> Improvements	\$ 381,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 535,600

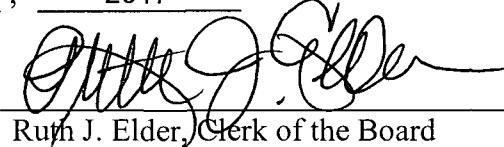
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 154,300
<input checked="" type="checkbox"/> Improvements	\$ 366,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 521,000

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 testified that the older home on the subject property was severely damaged in the 2001 earthquake, is not in livable condition, and must be demolished at a cost of approximately \$20,000. The Petitioner stated that a second home was built on the property in 2003 and he does not dispute the valuation of that home. The Petitioner testified that the waterfront is on the lagoon of Henderson Inlet, with mud flats most of the day and water when the tide comes in. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the earthquake damaged and dilapidated home and garage have no market value as of January 1, 2016. The Board concludes that the Petitioners have 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 9th day of February, 2017


Robert B. Shirley, Chairman


Ruth J. Elder, Clerk of the Board

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