

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

Property Owner: THOMAS, KAREN & SHANE ANDERSON

Parcel Number(s): 52500600207

Assessment Year: 2016

Petition Number: 16-0256

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**

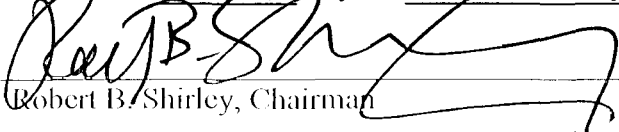
<input checked="" type="checkbox"/> Land	\$ 176,600
<input checked="" type="checkbox"/> Improvements	\$ 101,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 278,500</b>

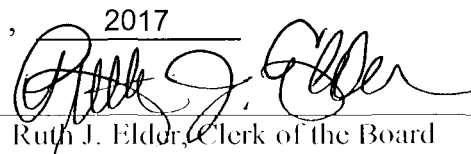
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 130,000
<input checked="" type="checkbox"/> Improvements	\$ 65,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 195,000</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 Petitioners purchased the property for \$195,000 on December 14, 2015 via a real estate contract. The Petitioner testified that the property was not listed for sale. He explained that he knew the previous owner of the property, who then sold the subject property to his neighbor for cash, so that the neighbor could obtain an easement on the subject property for encroachment and parking. He explained that the neighbor in turn sold the property to the Petitioners on a real estate contract with \$10,000 down and 3.5 percent interest on a 12 year contract with a balloon payment. The Petitioners provided a fee appraisal of June 5, 2015, for \$192,000. The Petitioner testified that: the subject property has limited access due to the steep topography; access is via a 150 foot long switch back trail constructed of hand-poured cement; the trail has suffered erosion due to water running down the steep slope; a shared well is located on a neighboring property; the septic system is partially located on the subject property and on the neighboring property; the reserve drainfield is located on the subject property; the property was built by bringing materials up from the water, as opposed to coming down from the road; and the subject property does not qualify for conventional financing. The Petitioner clarified that the property was purchased "as is." The Petitioner testified that a road extension is unlikely due to the restrictions related to the septic system. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Assessor's neighborhood adjustments of 1.465 for the land and 1.436 for the improvements to be excessive. The Board finds the purchase price to be compelling evidence of the market value. 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 9<sup>th</sup> 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](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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