

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

Property Owner: DAVID W & KATRINA A FJELD

Parcel Number(s): 77100008300

Assessment Year: 2016

Petition Number: 16-0357

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**

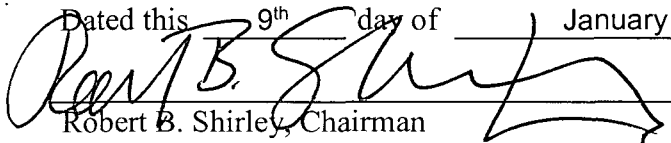
<input checked="" type="checkbox"/> Land	\$ 149,900
<input checked="" type="checkbox"/> Improvements	\$ 27,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 176,900</b>

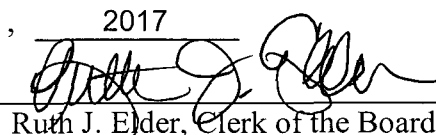
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 72,000
<input checked="" type="checkbox"/> Improvements	\$ 27,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 99,000</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 Assessor recommended a reduction in the valuation of the land from \$149,900 to \$108,700, for a total recommended value of \$135,700. The Assessor's Response indicates that the recommended value, which represents a reduction of \$41,200, includes an estimated cost to cure for a septic system. 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 in value. The Petitioners requested a land value of \$72,000 and accept the Assessor's valuation of the improvements at \$27,000, for a total value of \$99,000. The Petitioners testified that: they consulted with a septic designer; that there is not enough land to install a septic system on site; acquisition of another parcel for the septic system and the installation of a septic system is estimated to cost \$100,000; they cannot access water from the lake or install a well without a permitted septic system; the cabin is for day use camping only and is not habitable; access to the cabin is by 50 steep stairs; and there is limited parking, which limits the utility of the cabin for camping with guests. The Petitioners provided six comparable sales to support their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that the Assessor's estimate for acquiring another lot on which to develop a septic and to install a septic system is inadequate. The Board finds that Assessor's Comparable Sale 1 is also Petitioners' Comparable Sale c, has improvements that are the most similar to the subject property, sold for \$120,000 on June 1, 2015, has a septic system, and supports the Petitioners' requested value for the subject property. The Board concludes that the Petitioners have provided the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Petitioners' requested value.

Dated this 9<sup>th</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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