

## Order of the Thurston County Board of Equalization

Property Owner: COOL GREEN LLC (Previous Owners) and  
JANICE HELENE ARNOLD & MERLE STANLEY KLYNE (New Owners)

Parcel Number(s): 51200700000

Assessment Year: 2016 Petition Number: 16-0387

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         | \$ <u>97,350</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>97,350</u></b> |

### BOE True and Fair Value Determination

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>97,350</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>97,350</u></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 Representative for the Prior Owners, Amy Hoppe, testified that the subject property is a vacant parcel located near the Great Wolf Lodge that has been listed for sale since 2012 for than the assessed value. She reviewed the listing history of the properties with the Board.

The New Owners testified that: they purchased the subject property along with Parcel Numbers 51201000100 and 51201001000 for a total of \$123,600 on June 26, 2017; they have owned property in the area for more than 25 years; they purchased the properties to preserve them in their natural state and to serve as a buffer from the noise generated by a nearby cattle feed distribution facility; Mr. Klyne has measured noise levels between 80 and 85 decibels with a frequency at 30 hertz; there is also a great deal of dust and odor related to the cattle feed operation; they are investigating their options for conservation; they want to protect their home and their quality of life; there is no sewer or water service to the property; and they have not personally observed pocket gophers on the property or had a pocket gopher study done.

The Prior Owners' Representative further testified that: none of the Assessor's comparable sales are the same zoning as the subject properties; Assessor's Comparable sales 1 and 3 occurred in 2011, with Sale 2 in 2013 and Sale 4 in 2016; the new owners are the most informed buyers because they own property in the immediate vicinity; and if the properties sold at a discounted price, they would have sold more quickly.

The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative testified that: the subject property is zoned industrial; the noise and dust are typical of industrial activities; there is no evidence of pocket gophers on any of these properties; the \$3,000 prairie habitat is a standard adjustment; the properties were purchased together 18 months after the January 1, 2016, assessment date; these are three separate parcels; purchasing the properties together resulted in a lower sales price; the listing history of the property does not prove that the properties were overvalued; and the Assessor's comparable sales support a higher value for the subject property.

Thurston County Board of Equalization  
Petition Number 16-0387  
Cool Green LLC (Prior Owners) and  
Janice Helene Arnold & Merle Stanley Klyne (New Owners)  
Page Two of Two

The Board finds that the New Owners' purchase of the three parcels occurred significantly after the January 1, 2016, assessment date. The Board finds that Assessor's Comparable Sale 4, in particular, supports the current assessed value for the subject property. The Board concludes that neither the Prior Owners' Representative nor the New Owners 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 5<sup>th</sup> day of October, 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.

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)

**SHIPPED OCT 13 2017**

# Order of the Thurston County Board of Equalization

Property Owner: COOL GREEN LLC (Previous Owners) and  
JANICE HELENE ARNOLD & MERLE STANLEY KLYNE (New Owners)

Parcel Number(s): 51201000100

Assessment Year: 2016 Petition Number: 16-0388

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         | \$ <u>90,000</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ <u>          </u>    |
| <input type="checkbox"/> Personal Property       | \$ <u>          </u>    |
| <b>TOTAL:</b>                                    | <b>\$ <u>90,000</u></b> |

## BOE True and Fair Value Determination

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>74,450</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ <u>          </u>    |
| <input type="checkbox"/> Personal Property       | \$ <u>          </u>    |
| <b>TOTAL:</b>                                    | <b>\$ <u>74,450</u></b> |

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and evidence presented. 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 Assessor's Representative objected to the Board's statement that the standard of review was reduced. She asserted that the Board was prejudging that the reason for the valuation reduction was not a manifest error correction.

The Board finds that RCW 84.48.065(1)(a) states that, "The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property that do not involve a revaluation of property..." The Board finds that the correction of manifest errors do not involve a revaluation of property or appraisal judgment.

The Assessor's Representative did not testify as to the specific reasons for the recommended reduction or why she felt that this was a manifest error correction. It appears from the Assessor's Response that the Assessor's recommended reduction is due to application of a contiguous adjustment. The Board finds that the application of a contiguous adjustment involves a revaluation of property and appraisal judgment, and is not, therefore, a manifest error correction.

The Representative for the Prior Owners, Amy Hoppe, testified that the subject property is a vacant parcel located near the Great Wolf Lodge that has been listed for sale since 2012 for than the assessed value. She reviewed the listing history of the properties with the Board.

The New Owners testified that: they purchased the subject property along with Parcel Numbers 51200700000 and 51201001000 for a total of \$123,600 on June 26, 2017; they have owned property in the area for more than 25 years; they purchased the properties to preserve them in their natural state and to serve as a buffer from the noise generated by a nearby cattle feed distribution facility; Mr. Klyne has measured noise levels between 80 and 85 decibels with a frequency at 30 hertz; there is also a great deal of dust and odor related to the cattle feed operation; they are investigating their options for conservation; they want to protect their home and their quality of life; there is no sewer or water service to the property; and they have not personally observed pocket gophers on the property or had a pocket gopher study done.

Thurston County Board of Equalization  
Petition Number 16-0388  
Cool Green LLC (Prior Owners) and  
Janice Helene Arnold & Merle Stanley Klyne (New Owners)  
Page Two of Two

The Prior Owners' Representative further testified that: none of the Assessor's comparable sales are the same zoning as the subject properties; Assessor's Comparable sales 1 and 3 occurred in 2011, with Sale 2 in 2013 and Sale 4 in 2016; the new owners are the most informed buyers because they own property in the immediate vicinity; and if the properties sold at a discounted price, they would have sold more quickly.

The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor's Representative testified that: the subject property is zoned industrial; the noise and dust are typical of industrial activities; there is no evidence of pocket gophers on any of these properties; the \$3,000 prairie habitat is a standard adjustment; the properties were purchased together 18 months after the January 1, 2016, assessment date; these are three separate parcels; purchasing the properties together resulted in a lower sales price; the listing history of the property does not prove that the properties were overvalued; and the Assessor's comparable sales support a higher value for the subject property.

The Board finds that the New Owners' purchase of the three parcels occurred significantly after the January 1, 2016, assessment date. The Board finds that Assessor's Comparable Sale 4, in particular, supports the current assessed value for the subject property. The Board concludes that neither the Prior Owners' Representative nor the New Owners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 5<sup>th</sup> day of October, 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.

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)

**SHIPPED OCT 13 2017**

# Order of the Thurston County Board of Equalization

Property Owner: COOL GREEN LLC (Previous Owner) and  
JANICE HELENE ARNOLD & MERLE STANLEY KLYNE (New Owners)

Parcel Number(s): 51201001000

Assessment Year: 2016 Petition Number: 16-0389

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         | \$ <u>29,600</u> |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>      |
| <input type="checkbox"/> Minerals                | \$ _____         |
| <input type="checkbox"/> Personal Property       | \$ _____         |
| TOTAL:   | \$ <u>29,600</u> |

## BOE True and Fair Value Determination

|  |                  |
|--|------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>22,800</u> |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>      |
| <input type="checkbox"/> Minerals                | \$ _____         |
| <input type="checkbox"/> Personal Property       | \$ _____         |
| TOTAL:   | \$ <u>22,800</u> |

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and evidence presented. 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 Assessor's Representative objected to the Board's statement that the standard of review was reduced. She asserted that the Board was prejudging that the reason for the valuation reduction was not a manifest error correction.

The Board finds that RCW 84.48.065(1)(a) states that, "The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property that do not involve a revaluation of property..." The Board finds that the correction of manifest errors do not involve a revaluation of property or appraisal judgment.

The Assessor's Representative did not testify as to the specific reasons for the recommended reduction or why she felt that this was a manifest error correction. It appears from the Assessor's Response that the Assessor's recommended reduction is due to application of a contiguous adjustment. The Board finds that the application of a contiguous adjustment involves a revaluation of property and appraisal judgment, and is not, therefore, a manifest error correction.

The Representative for the Prior Owners, Amy Hoppe, testified that the subject property is a vacant parcel located near the Great Wolf Lodge that has been listed for sale since 2012 for less than the assessed value. She reviewed the listing history of the properties with the Board.

The New Owners testified that: they purchased the subject property along with Parcel Numbers 51200700000 and 51201000100 for a total of \$123,600 on June 26, 2017; they have owned property in the area for more than 25 years; they purchased the properties to preserve them in their natural state and to serve as a buffer from the noise generated by a nearby cattle feed distribution facility; Mr. Klyne has measured noise levels between 80 and 85 decibels with a frequency at 30 hertz; there is also a great deal of dust and odor related to the cattle feed operation; they are investigating their options for conservation; they want to protect their home and their quality of life; there is no sewer or water service to the property; and they have not personally observed pocket gophers on the property or had a pocket gopher study done.

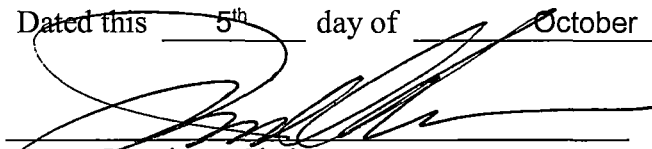
Thurston County Board of Equalization  
Petition Number 16-0389  
Cool Green LLC (Prior Owners) and  
Janice Helene Arnold & Merle Stanley Klyne (New Owners)  
Page Two of Two

The Prior Owners' Representative further testified that: none of the Assessor's comparable sales are the same zoning as the subject properties; Assessor's Comparable sales 1 and 3 occurred in 2011, with Sale 2 in 2013 and Sale 4 in 2016; the new owners are the most informed buyers because they own property in the immediate vicinity; and if the properties sold at a discounted price, they would have sold more quickly.

The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor's Representative testified that: the subject property is zoned industrial; the noise and dust are typical of industrial activities; there is no evidence of pocket gophers on any of these properties; the \$3,000 prairie habitat is a standard adjustment; the properties were purchased together 18 months after the January 1, 2016, assessment date; these are three separate parcels; purchasing the properties together resulted in a lower sales price; the listing history of the property does not prove that the properties were overvalued; and the Assessor's comparable sales support a higher value for the subject property.

The Board finds that the New Owners' purchase of the three parcels occurred significantly after the January 1, 2016, assessment date. The Board finds that Assessor's Comparable Sale 4, in particular, supports the current assessed value for the subject property. The Board concludes that neither the Prior Owners' Representative nor the New Owners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 5<sup>th</sup> day of October, 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.

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)

**SHIPPED OCT 13 2017**