

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

Property Owner: THURMAN JR. & JULIA RANKIN

Parcel Number(s): 12808340700

Assessment Year: 2016

Petition Number: 16-0323

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	\$ 104,250
<input checked="" type="checkbox"/> Improvements	\$ 196,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 300,650

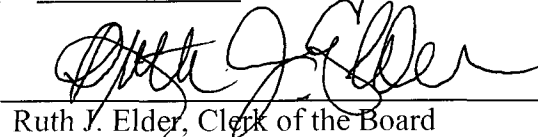
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 104,250
<input checked="" type="checkbox"/> Improvements	\$ 196,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 300,650

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 Petitioner testified that the land is sinking and the deck is impacted. The Board finds that the Assessor removed the value for the deck. The Petitioner testified that the previous owners did not inform them of the sinking issues nor the presence of an illegal dump on the property. The Petitioners provided four comparable sales in support of their requested value: Comparable Sale a has a home of 1,230 square feet that was built in 1920, while the subject has 2,140 square feet; Comparable Sale b has a much smaller lot (.27 acre) and has a home of 1,320 square feet that was built in 2013; Comparable Sale c was built in 1956 and has 2,328 square feet; and Comparable Sale d has a smaller lot (.34 acre) with a home of 1,688 square feet built in 1965. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the subject property is located near Green Cove Creek and Lake Louise and it appears to be impacted by wetland buffers, though no mapped wetlands are located on the subject property. The Board finds that the Petitioners did not provide cost to cure estimates. The Board finds that the Petitioners' comparable sales were unpersuasive. The Board concludes that the Petitioners 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 9th day of March, 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.

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Thurston County

Board of Equalization

Property Owner: THURMAN JR. & JULIA RANKIN

Parcel Number(s): 68621200100

Assessment Year: 2016

Petition Number: 16-0324

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	\$ 67,200
<input checked="" type="checkbox"/> Improvements	\$ 140,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 207,500

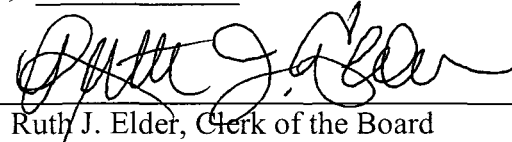
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 67,200
<input checked="" type="checkbox"/> Improvements	\$ 140,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 207,500

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 Petitioner testified that the subject property is rented to college students and that there is substantial damage to the interior, including stained linoleum. The Petitioners provided comparable sales in support of their requested value: Comparable Sale a was built in 1924, while the subject home was built in 1954, and there are differences in the square footage of the basements, attic, living area, and detached structures; Comparable Sale b is of superior quality, in average condition, and has 1,998 square feet, but no basement or attic area; Comparable Sale c is of superior quality and in superior condition, but was built in 1924; and Comparable Sale d has two residences on the parcel. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioners did not provide cost to cure estimates. The Board finds that the Petitioners' comparable sales were unpersuasive. The Board concludes that the Petitioners 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 9th day of March, 2017


Robert B. Shirley, Chairman


Ruth J. Elder, Clerk of the Board

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