

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

Property Owner: NANCY FRIEND

Parcel Number(s): 12701120104

Assessment Year: 2016

Petition Number: 16-0328

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

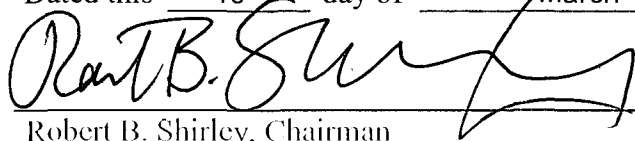
<input checked="" type="checkbox"/> Land	\$ <u>14,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>14,700</u>

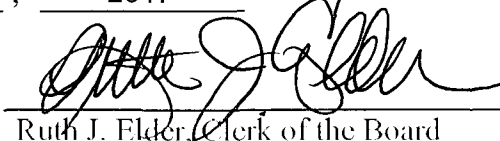
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>5,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>5,000</u>

This decision is based on our finding that: The question before the Board is what a willing buyer would have paid for the landlocked parcel on January 1, 2016. The Board overrules the Assessor's determination of value based on the evidence presented. Neither party attended the hearing to offer testimony. In her Petition, the Petitioner states that, "The parcel is land locked, no access. There is a river that borders (sic) one side and wet lands on the entire property. Unbuildable." The Assessor adjusted the property for 100 percent wetland, no road, and no electric. In his response, the Assessor contends that, "In the State of Washington a property cannot be landlocked adjacent property owners would be required to provide access at fair market value of the access." The Assessor's adjustments reduce the valuation by 90 percent. In support of the valuation, the Assessor provided a market-adjusted cost approach and a neighborhood sales listing. The Assessor does not state whether the same issues impact any of the bare land sales as the subject property. The Assessor provides no estimate of the cost to a would-be buyer to obtain a private way of necessity, or the price of a private way of necessity if a court ordered a sale. The cost and price to obtain a private way of necessity are not zero, the amount attributed by the Assessor. The Board is familiar with the Deschutes River; it is a relatively fast moving river that meanders. The Board finds it hard to conceive of a willing buyer for the subject parcel with all its limitations, including no access unless costs and a price are paid for a private way of necessity. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation. The Board adopts the Petitioner's requested value.

Dated this 16th 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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