

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

Property Owner: RONALD DEAN & KATHLEEN SISSON SR.

Parcel Number(s): 69030000500

Assessment Year: 2016

Petition Number: 16-0333

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**

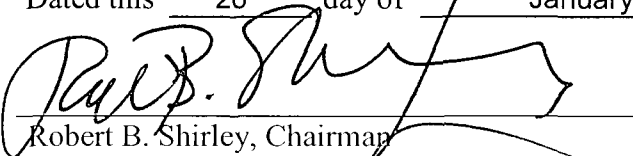
<input checked="" type="checkbox"/> Land	\$ 93,900
<input checked="" type="checkbox"/> Improvements	\$ 434,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 528,800</b>

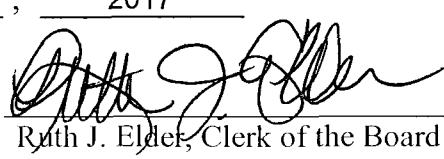
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 93,900
<input checked="" type="checkbox"/> Improvements	\$ 423,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 516,900</b>

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in value based on the testimony and evidence presented. The Assessor recommended a reduction in the valuation of the improvements to \$423,000, for a new total recommended value of \$516,900. 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 Petitioner testified that wetlands consume ½ acre of his property. He explained that he cannot mow or till the wetland buffer area and claims that it has no value. In the response, the Assessor states that there are less than 20 percent wetlands on the subject property, so no adjustment is warranted. The Assessor does not adjust for the wetland buffer area. The Petitioner testified that the Assessor changed the quality rating from average to good. In the response, the Assessor states that the previous quality grade was average plus, but the office is doing away with half grades, so the subject property is now rated as good quality. The Petitioner did not provide any market evidence to support his requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended reduction. The Petitioner testified that Comparable Sale 3 is very near his property, but that is fronts on a creek, and is therefore superior to the subject property. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Assessor's recommended reduction in value.

Dated this 26<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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