

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99900035600

Assessment Year: 2016

Petition Number: 16-0338

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

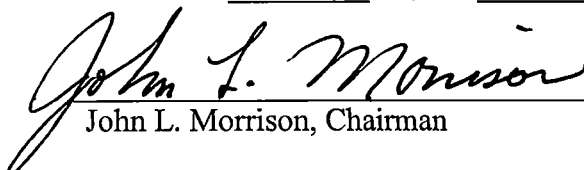
<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>32,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>32,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>25,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>25,300</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 Assessor recommended a reduction in the value to \$25,300. 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's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Petitioner testified that he purchased the subject mobile home for approximately \$4,500 and moved it to the current site. The Board finds that the Assessor's records indicate that the subject property was purchased for \$4,500 on April 7, 2008, and that the property was bank-owned at the time of the sale. The Petitioner testified that the Assessor uses comparable sales on land, whereas the subject mobile home is not tied to the land. The Petitioner testified about three comparable sales: Parcel Number 99801429800 sold for \$10,000 on September 15, 2016; Parcel Number 99900038400 sold for \$15,000 on April 12, 2016; and Parcel Number 99901263800 sold for \$18,900 for July 12, 2016. The Board finds that: Petitioner's Comparable Sale 1 is a 1984 mobile home of 1,152 square feet of average quality in average condition; the buyer and the seller of Comparable Sale 1 have the same surname, so it is unclear whether this is a sale among family members; Petitioner's Comparable Sale 2 is a 1983 mobile home of 1,196 square feet of average quality in average condition; and Petitioner's Comparable Sale 3 is a 1984 mobile home of 1,782 square feet of average quality in fair condition. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market regression model in support of the current assessed value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901009400

Assessment Year: 2016

Petition Number: 16-0339

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

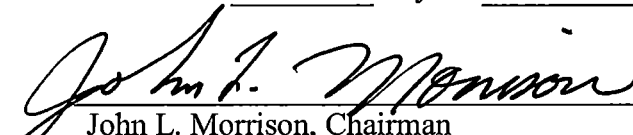
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 40,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 40,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 40,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 40,400

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's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Petitioner testified that he purchased the subject property for \$27,000 on April 14, 2016. He reported that the prior owners were tenants of the mobile home park and the property was not listed for sale on the Multiple Listing Service. The Petitioner testified that the property has a lower value due to the impacts of Mushroom Corner, and that the value is 20% lower as a result. The Board finds that the Petitioner did not provide market evidence to support this statement. The Petitioner testified about three comparable sales: Parcel Number 99900585100 sold for \$28,000 on August 31, 2016; Parcel Number 99900535200 sold for \$32,000 on April 20, 2015; and Parcel Number 99900819400 sold for \$21,000 for December 1, 2015. The Board finds that: Petitioner's Comparable Sale 1 is a 1991 mobile home of 1,344 square feet of average quality in average condition; Petitioner's Comparable Sale 2 is a 1990 mobile home of 1,730 square feet of good quality in average condition; and Petitioner's Comparable Sale 3 is a 1995 mobile home of 1,080 square feet of average quality in good condition. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market regression model in support of the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901218300

Assessment Year: 2016

Petition Number: 16-0340

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

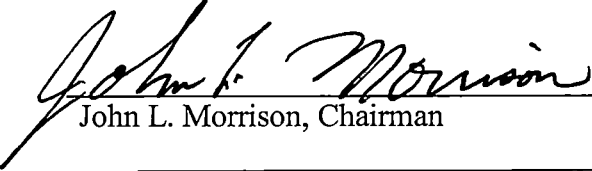
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 44,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 44,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 44,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 44,800

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's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. Petitioner testified that the property has a lower value due to the impacts of Mushroom Corner, and that the value is 20% lower as a result. The Board finds that the Petitioner did not provide market evidence to support this statement. The Petitioner testified about three comparable sales: Parcel Number 99900819400 sold for \$21,000 for December 1, 2015; Parcel Number 99900535200 sold for \$32,000 on April 20, 2015; and Parcel Number 99900585100 sold for \$28,000 on August 31, 2016. The Board finds that: Petitioner's Comparable Sale 1 is a 1995 mobile home of 1,080 square feet of average quality in good condition; Petitioner's Comparable Sale 2 is a 1990 mobile home of 1,730 square feet of good quality in average condition; and Petitioner's Comparable Sale 3 is a 1991 mobile home of 1,344 square feet of average quality in average condition. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market regression model in support of the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

RI:V 64 0058 (6/9/14)

SHIPPED AUG 31 2017

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901033100

Assessment Year: 2016

Petition Number: 16-0341

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

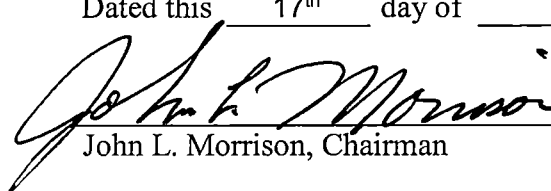
BOE True and Fair Value Determination

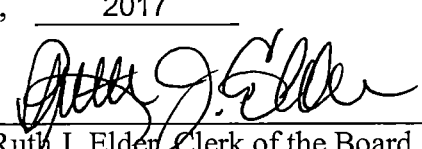
<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>36,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>36,500</u>

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>36,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>36,500</u>

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's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Petitioner testified that he purchased the subject property for \$21,000 on June 30, 2014 through a repossession sale. The Petitioner testified that the property has a lower value due to the impacts of Mushroom Corner, and that the value is 20% lower as a result. The Board finds that the Petitioner did not provide market evidence to support this statement. The Petitioner testified about four comparable sales: Parcel Number 99900660900 sold for \$14,000 on September 17, 2015; Parcel Number 99900819400 sold for \$21,000 for December 1, 2015; Parcel Number 99900535200 sold for \$32,000 on April 20, 2015; and Parcel Number 99900535300 sold for \$23,000 on December 6, 2016. The Board finds that: Petitioner's Comparable Sale 1 is a 1992 mobile home of 1,246 square feet of average quality in average condition; Petitioner's Comparable Sale 2 is a 1995 mobile home of 1,080 square feet of average quality in good condition; Petitioner's Comparable Sale 3 is a 1990 mobile home of 1,730 square feet of good quality in average condition; and Petitioner's Comparable Sale 4 is a 1990 mobile home of 1,152 square feet of good quality and average condition. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market regression model in support of the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11813110204

Assessment Year: 2016

Petition Number: 16-0342

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

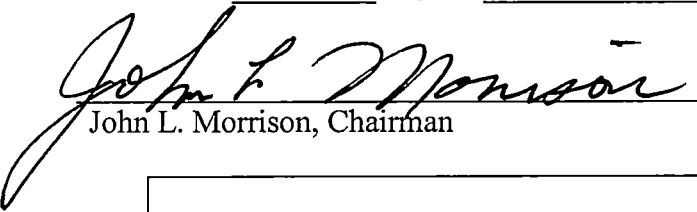
<input checked="" type="checkbox"/> Land	\$ 156,400
<input checked="" type="checkbox"/> Improvements	\$ 19,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 175,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 110,300
<input checked="" type="checkbox"/> Improvements	\$ 19,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 129,300

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party participated in the hearing. The Petitioner's representative had difficulties finding the hearing room. He arrived at 10:18 AM, after the hearing was closed. The Assessor recommended a reduction in the value of the land to \$110,300, for a total recommended value of \$129,300. 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's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Board finds that the Petitioner did not submit any market evidence or income information to support his opinion of value. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the recommended value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED AUG 31 2017

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11813241500

Assessment Year: 2016

Petition Number: 16-0343

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

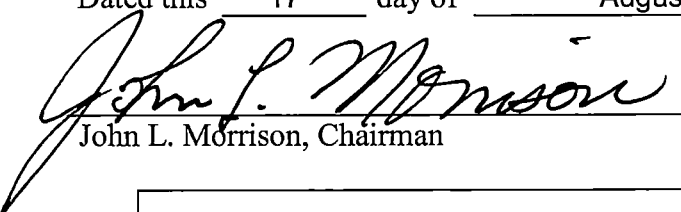
<input checked="" type="checkbox"/> Land	\$ 435,600
<input checked="" type="checkbox"/> Improvements	\$ 299,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 735,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 435,600
<input checked="" type="checkbox"/> Improvements	\$ 299,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 735,100

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party participated in the hearing. The Petitioner's representative had difficulties finding the hearing room. He arrived at 10:18 AM, after the hearing was closed. The Petitioner's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Board finds that the Petitioner did not submit any market evidence or income information to support his opinion of value. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Board finds that the Assessor's comparable sales support the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11815121500

Assessment Year: 2016

Petition Number: 16-0345

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

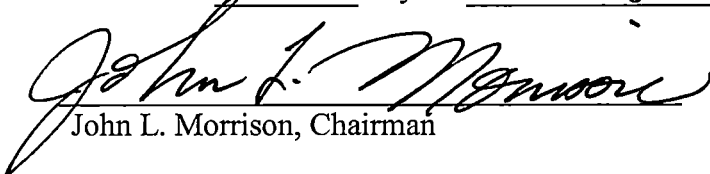
<input checked="" type="checkbox"/> Land	\$ <u>132,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>27,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>160,050</u>

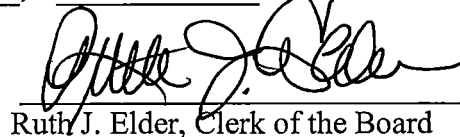
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>132,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>27,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>160,050</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party participated in the hearing. The Petitioner's representative had difficulties finding the hearing room. He arrived at 10:18 AM, after the hearing was closed. The Petitioner's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Board finds that the Petitioner did not submit any market evidence or income information to support his opinion of value. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Board finds that the Assessor's comparable sales support the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11815130700

Assessment Year: 2016

Petition Number: 16-0346

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	\$ 155,400
<input checked="" type="checkbox"/> Improvements	\$ 53,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 209,000

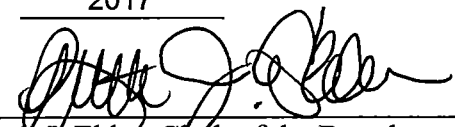
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 155,400
<input checked="" type="checkbox"/> Improvements	\$ 53,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 209,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party participated in the hearing. The Petitioner's representative had difficulties finding the hearing room. He arrived at 10:18 AM, after the hearing was closed. The Petitioner's additional information was not accepted by the Board as it was not submitted to the Assessor's Office as required. The Board finds that the Petitioner did not submit any market evidence or income information to support his opinion of value. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Board finds that the Assessor's comparable sales support the current assessed value. The Board concludes that the Petitioner 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED AUG 31 2017

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

Property Owner: PAUL LONCAR

Parcel Number(s): 46870047800

Assessment Year: 2016

Petition Number: 16-0347

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

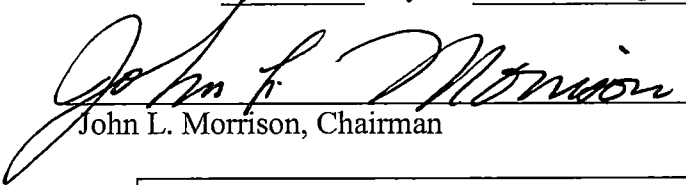
<input checked="" type="checkbox"/> Land	\$ <u>49,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>49,700</u>

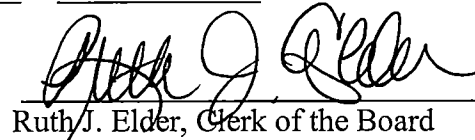
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>37,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>37,000</u>

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 Board relies, in a measure, on its previous reviews of the subject property and the Board Members' personal knowledge of the Evergreen Shores neighborhood. The Petitioner testified about four comparable sales: Parcel Number 46870046300 sold for \$8,400 on January 1, 2017; Parcel Number 46870041900 sold for \$6,500 on December 16, 2016; Parcel Number 46870043200 sold \$4,700 for April 16, 2016; and Parcel Number 46850001200 sold for \$25,000 on October 13, 2015. The Board finds that: Petitioner's Comparable Sale 1 is a tax deed sale; Petitioner's Comparable Sale 2 is unbuildable with steep topography; Petitioner's Comparable Sale 3 is unbuildable; and Petitioner's Comparable Sale 4 has a new home that was built in 2017. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the current assessed value. The Board finds that the subject property is located in a less than fair neighborhood, warranting a reduction in the valuation. The Board also finds that Petitioner's Comparable Sale 4 supports a reduced value for the subject property. The Board concludes that the Petitioner has 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 17th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 46870047900

Assessment Year: 2016

Petition Number: 16-0348

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	\$ 49,700
<input checked="" type="checkbox"/> Improvements	\$ 1,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 51,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 37,000
<input checked="" type="checkbox"/> Improvements	\$ 1,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 38,500

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 Board relies, in a measure, on its previous reviews of the subject property and the Board Members' personal knowledge of the Evergreen Shores neighborhood. The Petitioner testified about four comparable sales: Parcel Number 46870046300 sold for \$8,400 on January 1, 2017; Parcel Number 46870041900 sold for \$6,500 on December 16, 2016; Parcel Number 46870043200 sold \$4,700 for April 16, 2016; and Parcel Number 46850001200 sold for \$25,000 on October 13, 2015. The Board finds that: Petitioner's Comparable Sale 1 is a tax deed sale; Petitioner's Comparable Sale 2 is unbuildable with steep topography; Petitioner's Comparable Sale 3 is unbuildable; and Petitioner's Comparable Sale 4 has a new home that was built in 2017. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the current assessed value. The Board finds that the subject property is located in a less than fair neighborhood, warranting a reduction in the valuation. The Board also finds that Petitioner's Comparable Sale 4 supports a reduced value for the subject property. The Board concludes that the Petitioner has 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 17th day of August, 2017


John L. Morrison, 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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