

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

Property Owner: VENICE GOETZ

Parcel Number(s): 12801120500

Assessment Year: 2016

Petition Number: 16-0351

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

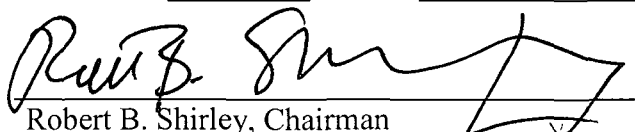
<input checked="" type="checkbox"/> Land	\$ 67,900
<input checked="" type="checkbox"/> Improvements	\$ 168,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 236,100

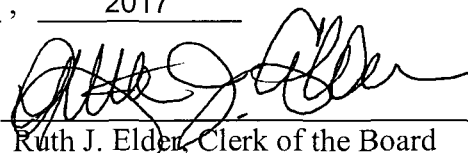
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,000
<input checked="" type="checkbox"/> Improvements	\$ 160,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 220,000

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 review of the subject property. At hearing, the Petitioner revised her requested total value to \$175,000. The Petitioner testified that the home is restricted to a one-bedroom septic, and that at the time of purchase, only Heritage Bank would finance the home due to the one-bedroom septic restriction. The Petitioner testified that half of the home has been remodeled and is in very good condition, while the other half of the home is in average condition with double-pane windows with broken seals, a leaking door, and peeling linoleum. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the home is in less than very good condition. The Board notes that the Assessor has applied a 20 percent functional obsolescence adjustment to the improvement value in consideration of the one-bedroom septic restriction. The Board finds that additional consideration for restrictions should be applied to the land value due to the septic restrictions as well as the wetland buffers that cover the parcel. 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 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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