

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

Property Owner: MICHAEL E BOCHENSKI

Parcel Number(s): 39111100600

Assessment Year: 2016

Petition Number: 16-0352

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

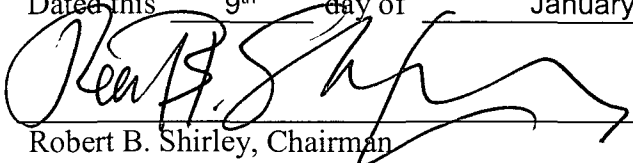
<input checked="" type="checkbox"/> Land	\$ 31,450
<input checked="" type="checkbox"/> Improvements	\$ 177,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 209,150


BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 31,450
<input checked="" type="checkbox"/> Improvements	\$ 139,550
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 171,000

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 Petitioner purchased the subject property on April 17, 2014, for \$132,701. The home was owned by the US Department of Housing and Urban Development at the time of purchase. The Petitioner provided a fee appraisal from April 22, 2014, for \$150,000. The Petitioner testified that the home is a "fixer upper" with many items that need to be repaired. The Petitioner testified that: the deck was removed in 2015 because it was unsafe and rotting out; the kitchen is in less than average condition; the poor quality plumbing has had a number of leaks; the garage is not insulated and has no sheetrock; the garage roof needs to be replaced; trim is missing throughout the home; closets are missing doors; the back bathroom was not useable as of January 1, 2016 due to water damage; the fences have fallen over; the source of water is a community water system; and there is a septic holding tank that is pumped by the community utility. The Assessor provided a market-adjusted cost approach and comparable sales to support the current assessed value. The Board finds the Petitioner's testimony to be compelling. The Board finds that the home is of less than average quality and in less than average condition. The Board concludes that the Petitioner 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 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 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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