

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

Property Owner: WILLIAM AND JANIS ORTON

Parcel Number(s): 42090002400

Assessment Year: 2016

Petition Number: 16-0465

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

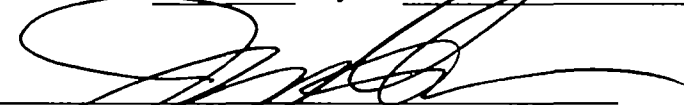
<input checked="" type="checkbox"/> Land	\$ 41,550
<input checked="" type="checkbox"/> Improvements	\$ 135,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 177,350

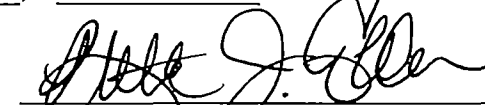
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 41,550
<input checked="" type="checkbox"/> Improvements	\$ 135,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 177,350

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 Board relies, in a measure, on its previous reviews of the subject property and prior decisions of the Board of Tax Appeals. The Petitioner testified that: the City of Lacey's sewer easement impacts his property; neighboring properties have improperly planted trees over the sewer easement; the trees on neighboring properties have damaged his home; neighboring homeowners are not abiding by the community covenants and restrictions; one neighbor improperly converted the required two car garage to living space; the subject property is heated with space heaters; and there has not been any abatement from the contamination related to the Tacoma smelter. The Board finds that the Petitioners did not submit any market evidence or cost to cure to support their opinion of value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the adjusted sales prices of the Assessor's comparable sales support a significantly higher value for the subject property. The Board finds that an appeal of the 2014 assessment was stipulated at the Board of Tax Appeals under Docket No. 90355 with a total valuation of \$170,000. The Board concludes that the Petitioners 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 25th day of October, 2017


James Harvison, 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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