

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

Property Owner: DAVID HALL

Parcel Number(s): 09440062000

Assessment Year: 2016

Petition Number: 16-0468

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

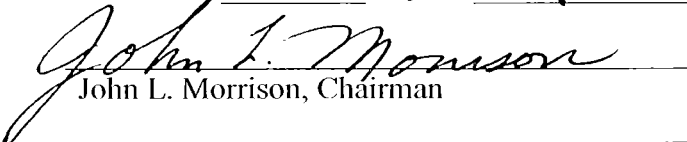
<input checked="" type="checkbox"/> Land	\$ <u>91,250</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>66,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>157,450</u>

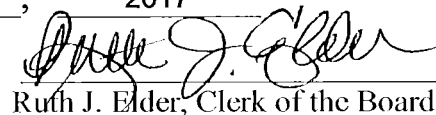
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>50,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>61,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>111,000</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 Petitioner testified that: the subject property is currently served by a septic system; it is cost prohibitive to connect to the City's sewer system, which is approximately 1,000 feet away; the cost to connect to the sewer system was estimated at \$80,000 to \$100,000 approximately five years ago; bringing in the sewer line would require rebuilding the road to current City standards; and the property cannot be redeveloped without connecting to the sewer system. The Petitioner testified that the neighboring lots drain onto the subject property. The Petitioner stated that his land value was determined by the sale of Parcel Number 52105500700, which was included on the Neighborhood Sales Listing provided by the Assessor's Office. The Petitioner testified that the home has galvanized piping, knob and tube wiring, and sagging floors that are lacking supports. He stated that approximately one-third of the windows are single-pane and some of the windows are aluminum-framed. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's Comparable Sale 3 supports a reduced overall value for the subject property. The Board finds that the sale of Parcel Number 52105500700 supports a reduced value for the land. The Board finds that while the subject property is larger, it has significantly greater challenges than the comparable property. The Board finds that the Assessor allowed inadequate physical depreciation for a low-cost quality home in fair condition that was built in 1938 (51% good). In contrast, the Board notes that the Assessor allowed significantly greater physical depreciation (19% good) for the Petitioner's other residence, Parcel Number 56550200100, a fair quality residence in fair condition built in 1935. The Board finds that the subject residence is in less than fair 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 10th 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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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: DAVID HALL

Parcel Number(s): 09440065001

Assessment Year: 2016

Petition Number: 16-0469

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	\$ 35,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 35,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 28,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 28,000

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 testified that: the subject property a bare lot located next to the residence that he owns, Parcel Number 09440062000; it is cost prohibitive to connect to the City's sewer system, which is approximately 1,000 feet away; the cost to connect to the sewer system was estimated at \$80,000 to \$100,000 approximately five years ago; bringing in the sewer line would require rebuilding the road to current City standards; and the property cannot be developed without connecting to the sewer system. The Petitioner testified that the neighboring lots drain onto the subject property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that none of the Assessor's comparable sales on the sale adjustment grid is subject to development restrictions. The Board finds that additional consideration is warranted for the substantial cost and barriers to developing the subject property. 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 10th 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 16 2017

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

Property Owner: DAVID HALL

Parcel Number(s): 56550200100

Assessment Year: 2016

Petition Number: 16-0470

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

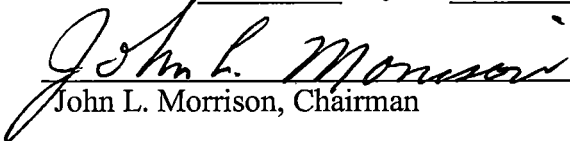
<input checked="" type="checkbox"/> Land	\$ 162,950
<input checked="" type="checkbox"/> Improvements	\$ 54,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 217,450

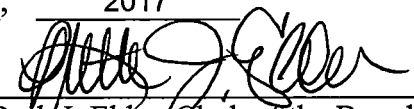
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 138,200
<input checked="" type="checkbox"/> Improvements	\$ 40,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 179,000

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 testified that the roof is leaking in a number of locations and provided photographic evidence of the interior of the residence. He contends that the home is in less than fair condition. The Petitioner testified that the home is located near the sloughing bluff, making significant restoration on the current site impractical. He explained that current development regulations required significant setbacks from the bank, and this would put a potential home site in conflict with the existing power line. The Petitioner testified that the existing power line was installed in the 1930's and any redevelopment of the property would involve the installation of two new power lines at his expense. The Petitioner stated that there is no road maintenance agreement for the access to his property, so he must bear all of the expense. He provided photographic evidence of water flowing across the access. The Petitioner also provided photographic evidence of the sloughing bluff. He testified that the subject property is served by a public water system rather than an individual well. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Petitioner contends that all of the Assessor's comparable sales have superior access. The Board finds that additional consideration is warranted for the power line. The Board finds that the subject residence is in less than fair 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 10th 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 16 2017

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

Property Owner: DAVID HALL

Parcel Number(s): 56550200200

Assessment Year: 2016

Petition Number: 16-0471

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

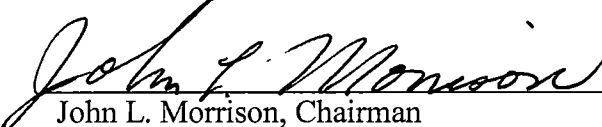
<input checked="" type="checkbox"/> Land	\$ 56,050
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 56,050

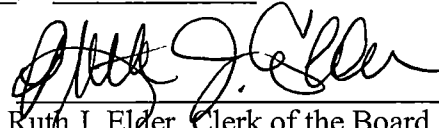
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 45,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 45,700

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 testified that the subject property is adjacent to his residence, Parcel Number 56550200100. He testified that: the subject property will not perk; that he cannot obtain permission from Thurston County Environmental Health to install any type of septic system; and that there is no sewer system available to connect to. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the shape and neighborhood have no positive benefits for this unbuildable lot and removes these positive adjustments to the valuation. 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 10th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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