

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

Property Owner: LARRY & KIYOMI FUJITA

Parcel Number(s): 13813310600

Assessment Year: 2016

Petition Number: 16-0477

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	\$ 168,050
<input checked="" type="checkbox"/> Improvements	\$ 573,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 741,250

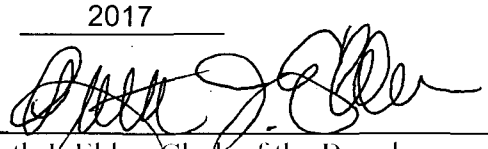
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 150,800
<input checked="" type="checkbox"/> Improvements	\$ 573,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 724,000

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 shared concerns about the percentage of the increase in the assessed value and the impact that increasing property taxes are having on the Petitioners' finances in retirement. The Board does not consider the percentage of assessment increase or the personal hardship in determining the true and fair value of the subject property as of January 1, 2016. The Board encourages the Petitioners to apply for the Senior Citizens Exemption program if they are eligible. The Petitioners requested a value of \$603,924, based on a Zestimate from Zillow.com. The Board does not repose confidence in Zillow.com or other online estimators. The Petitioners provided a fee appraisal of April 7, 2017, for \$700,000. The Board notes that the fee appraisal was done expressly for the purpose of this appeal and completed more than a year after the January 1, 2016 assessment date. The Board finds that the appraisal is not compelling evidence of the January 1, 2016 market value of the subject property. The Petitioner testified that there is not a water view from the home due to obstruction by trees and that the view is of trees, the surrounding area, and US Highway 101. The Board finds that the home has a limited territorial view rather than a good view. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and an untitled page of apparent sales with highlighting in support of the current assessed value. The Board notes that a sales comparison approach grid was not provided. The Board finds that consideration is warranted for the less than good view. The Board concludes that the Petitioners 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 18th day of May, 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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