

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

Property Owner: DOUGLAS BELZ AND JUDITH KING-BELZ

Parcel Number(s): 82200500402

Assessment Year: 2016

Petition Number: 16-0419

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**

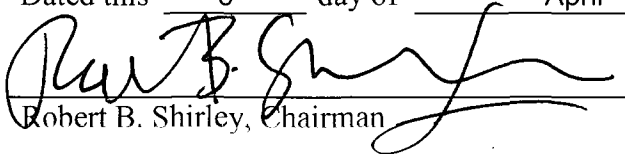
<input checked="" type="checkbox"/> Land	\$ 101,450
<input checked="" type="checkbox"/> Improvements	\$ 217,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 319,250</b>

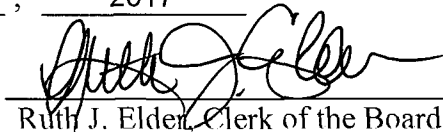
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 93,000
<input checked="" type="checkbox"/> Improvements	\$ 172,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 265,000</b>

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 reviews of the subject property. The Petitioner testified that the neighboring properties are mostly duplexes rather than single family residences, with most homes in the area built between 1930 and 1950. The Petitioner testified that the original home built in 1923 was 700 square feet and that the south wall was removed three times to permit the expansion of the residence. He described the construction as quirky. The Petitioner testified that the condition is less than good, with the floors one and a half inches out of level and issues with plumbing and electrical. The Petitioner testified that the remodel of 1979 was done cheaply and resulted in an odd layout such that the toilet in the master bathroom may be viewed from the front door entry. The Petitioner testified that the subject property is located on a rise at a higher elevation, so there are greater impacts from freeway noise and the activity of military helicopters at various hours. The Petitioner testified that the twin-rotor Chinook helicopters cause the house to rattle. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor has allowed inadequate physical depreciation for an average quality home built in 1923 with uncoordinated additions over decades. The Board finds that the layout of the home with uncoordinated additions results in very substantial functional obsolescence. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 6<sup>th</sup> day of April, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elden, 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](http://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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