

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

Property Owner: MICHAEL & KIMBERLY LAMPMAN

Parcel Number(s): 22616322200

Assessment Year: 2016

Petition Number: 16-0425

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**

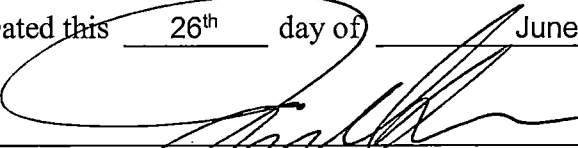
<input checked="" type="checkbox"/> Land	\$ 63,250
<input checked="" type="checkbox"/> Improvements	\$ 481,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 544,950</b>

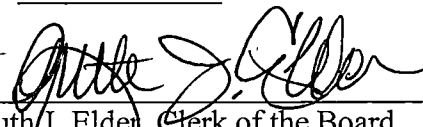
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 63,250
<input checked="" type="checkbox"/> Improvements	\$ 413,750
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 477,000</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 Petitioners purchased the subject property for \$396,500 on August 29, 2014 via a statutory warranty deed. The Petitioner described the subject property as a "Money Pit" house, in which several major systems have failed and required expensive repairs and replacement. The Petitioner testified that the subject property is not part of the Lake Lawrence community and it has no lake access. She testified that the subject property is served by a public water system, not its own well. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's Comparable Sale 3 is the subject property and has been adjusted for time and an additional \$49,625 to account for the stable that the Petitioners added in 2016. The Board finds that the Assessor's adjusted sale price for the subject property/Comparable Sale 3 is \$135.75 per square foot, while the current assessed value is \$155 per square foot. The Board finds that the adjusted sale price of the subject property/Assessor's Comparable Sale 3 is the most compelling evidence of the true and fair market value of the subject property as of January 1, 2016. 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 26<sup>th</sup> day of June, 2017

  
James Haryson, 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](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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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