

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

Property Owner: ARGAL AND DIANE OBERQUELL

Parcel Number(s): 44400001500

Assessment Year: 2016

Petition Number: 16-0449

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

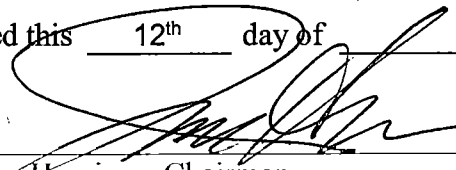
<input checked="" type="checkbox"/> Land	\$ 43,000
<input checked="" type="checkbox"/> Improvements	\$ 36,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 79,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 19,100
<input checked="" type="checkbox"/> Improvements	\$ 36,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 56,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner is an attorney with extensive land use experience. The Petitioner contends that the property is unbuildable for a home site, as there is insufficient area on the property to support a well and a septic system. The Petitioner contends that the Assessor's application of a contiguous adjustment is inappropriate, as the parcels must be valued separately. The Petitioner testified that the pole building was constructed in 2009 at a cost of approximately \$20,000. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the current assessed value. The Board notes that the Assessor's Response states that, "According to the Thurston County Resource Stewardship department, there is no public sewer or community water source available to these parcels. As a result, the well and septic setbacks would make the development of the subject and adjacent parcel prohibitive." The Board finds that there is no evidentiary standard that requires the Petitioners to apply for permits in order to provide that the subject property cannot be developed. The Board concludes that there is no evidence to suggest that it is worth the Petitioners' time, effort, and extraordinary expense to apply for a building permit under these circumstances. The Board finds that the subject property is incapable of supporting a residence. 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 12th day of June, 2017


James Harvison, 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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

SHIPPED JUN 16 2017

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

Property Owner: ARGAL AND DIANE OBERQUELL

Parcel Number(s): 44400001600

Assessment Year: 2016

Petition Number: 16-0450

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

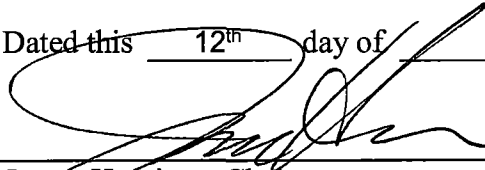
<input checked="" type="checkbox"/> Land	\$ 44,550
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 44,550

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 20,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 20,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner is an attorney with extensive land use experience. The Petitioner contends that the property is unbuildable for a home site, as there is insufficient area on the property to support a well and a septic system. The Petitioner contends that the Assessor's application of a contiguous adjustment is inappropriate, as the parcels must be valued separately. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the current assessed value. The Board notes that the Assessor's Response states that, "According to the Thurston County Resource Stewardship department, there is no public sewer or community water source available to these parcels. As a result, the well and septic setbacks would make the development of the subject and adjacent parcel prohibitive." The Board finds that there is no evidentiary standard that requires the Petitioners to apply for permits in order to provide that the subject property cannot be developed. The Board concludes that there is no evidence to suggest that it is worth the Petitioners' time, effort, and extraordinary expense to apply for a building permit under these circumstances. The Board finds that the subject property is incapable of supporting a residence. 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.

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James Harvison, Chairman


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REV 64 0058 (6/9/14)

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