

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

Property Owner: JUDITH DA SILVA

Parcel Number(s): 83012000700

Assessment Year: 2016

Petition Number: 16-0458

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**

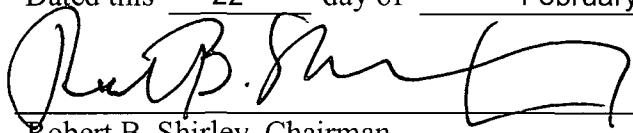
<input checked="" type="checkbox"/> Land	\$ 76,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 76,900</b>

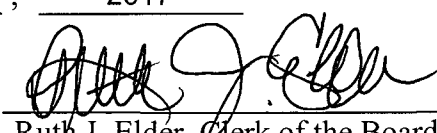
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 35,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 35,000</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 Assessor recommended a reduction in the value to \$70,500. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner testified that the subject property is consumed by wetlands and wetland buffers. The Petitioner testified about the restrictions in Thurston County Code 24.01.035 and the estimated costs to pursue development, including \$415 for planning and approximately \$3,000 for a wetlands study. She explained that to request a Reasonable Use Exception would cost \$4,300 more. The Petitioner testified about the significant cost to connect to the public sewer, water, power, cable, and phone. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended reduction. The Petitioner testified that the Assessor's Neighborhood Sales Listing included five bare land parcel sales, only one of which has extensive wetlands. The Petitioner testified that Parcel Number 09750034000 located at 2415 Division Street NW in the most similar to the subject property and that it is covered by wetlands and wetland buffers. The Board notes that the referenced parcel is adjusted for 40 percent wetlands, shape, and restrictions. The Board finds that the subject property is subject to significant development restrictions and expense that warrant further adjustment. The Board concludes that the Petitioner has provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, 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.

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 MAR 08 2017** 

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

Property Owner: JUDITH DA SILVA

Parcel Number(s): 83012900101

Assessment Year: 2016

Petition Number: 16-0459

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**

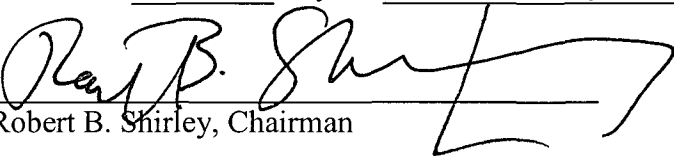
<input checked="" type="checkbox"/> Land	\$ 58,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 58,600</b>

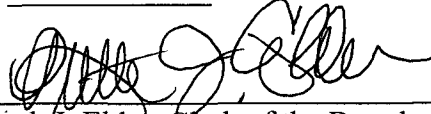
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 30,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 30,000</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 Assessor recommended a reduction in the value to \$55,700. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner testified that the subject property is consumed by wetlands and wetland buffers. The Petitioner testified about the restrictions in Thurston County Code 24.01.035 and the estimated costs to pursue development, including \$415 for planning and approximately \$3,000 for a wetlands study. She explained that to request a Reasonable Use Exception would cost \$4,300 more. The Petitioner testified about the significant cost to connect to the public sewer, water, power, cable, and phone. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended reduction. The Petitioner testified that the Assessor's Neighborhood Sales Listing included five bare land parcel sales, only one of which has extensive wetlands. The Petitioner testified that Parcel Number 09750034000 located at 2415 Division Street NW in the most similar to the subject property and that it is covered by wetlands and wetland buffers. The Board notes that the referenced parcel is adjusted for 40 percent wetlands, shape, and restrictions. The Board finds that the subject property is subject to significant development restrictions and expense that warrant further adjustment. The Board concludes that the Petitioner has provided the preponderance of the evidence to warrant a further reduction in the valuation.

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Robert B. Shirley, Chairman

  
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**Distribution:   • Assessor   • Petitioner   • BOE File**

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