

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

Property Owner: PRITCHETT FAMILY LLC

Parcel Number(s): 12714110501

Assessment Year: 2016

Petition Number: 16-0586

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**

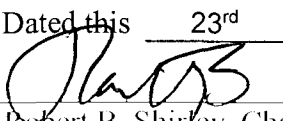
<input checked="" type="checkbox"/> Land	\$ 242,500
<input checked="" type="checkbox"/> Improvements	\$ 1,588,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,831,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 242,500
<input checked="" type="checkbox"/> Improvements	\$ 1,588,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,831,000</b>

This decision is based on our finding that: The Board sustains 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. At hearing, the Petitioner revised his requested total value to \$1,333,900, accepting the Assessor's land value of \$242,500 and requesting an improvement value of \$1,091,400. The Petitioner testified that: his estimate of value was reduced due to the cost to make needed repairs; 40 percent of the units are currently unrentable; an additional 20 percent of the units are rentable, but at a reduced rental rate due to the conditions in the unit; a vapor barrier was not installed under the concrete and it is expensive to repair; and there are closure issues with the metal roof that result in water incursion. The Petitioner stated that he is attempting develop the remaining land, which is restricted by the Mazama pocket gopher, an endangered species. The Petitioner contends that the Assessor assumes that one of the buildings has been reclassified, but that it is not currently rentable under the City of Tumwater's regulations. The Assessor provided a market-adjusted cost approach, comparable sales, and an income analysis in support of the current assessed value. The Assessor's Representative testified that: there are construction problems with the subject property including the lack of a vapor barrier and problems with the pitch of the roof; the Petitioner as not provided the Assessor with income information or rental rates beyond 2012; the Assessor has remeasured the buildings several times; the Petitioner was previously restricted to using one building for agricultural use only due to fire flow requirements; the Petitioner was permitted to disturb the site to bring in the water line and was permitted to add on to the existing building prior to January 1, 2016; the Petitioner has obtained permits and made improvements, so regardless of whether it is rented or not, this is a commercial use; and deducting the Petitioner's repair estimates from the Assessor's income approach still supports the current assessed value. The Board finds that since the Petitioner accepts the Assessor's land value, there is no need to adjust the land value in consideration of any restrictions related to the Mazama pocket gopher. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 23<sup>rd</sup> day of March, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Eldor, 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**