

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

Property Owner: JAMES & RUTH BOYLE

Parcel Number(s): 45880000200

Assessment Year: 2016

Petition Number: 16-0514

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	\$ 41,050
<input checked="" type="checkbox"/> Improvements	\$ 900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 41,950

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 21,500
<input checked="" type="checkbox"/> Improvements	\$ 500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 22,000

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 review of the subject property. The Petitioner testified that the subject property is limited to recreational use only, due to the constraints of the steep slope and the small size of the lot that will not support a septic system and a drainfield to serve a residence on the property. The Petitioners purchased the property for \$20,000 on November 15, 2012, from an estate. 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 sales are building sites, while the subject property is not. The Board finds that additional consideration is warranted for government restrictions and the steep topography. The Board finds that there is no evidentiary standard that requires the Petitioners to apply for permits in order to prove that the subject property cannot be developed. The Petitioner testified that the estimated costs to apply for permits were between \$6,000 and \$10,000 a few years ago. 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 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 8th day of June, 2017


James Harvison, 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 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

REV 64 0058 (6/9/14)

SHIPPED JUN 13 2017 