

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

Property Owner: DOUGLAS & DEBRA DYJAK

Parcel Number(s): 11927310600

Assessment Year: 2016

Petition Number: 16-0516

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

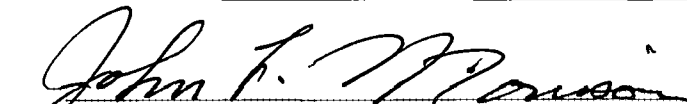
<input checked="" type="checkbox"/> Land	\$ <u>236,350</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>581,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>817,950</u>

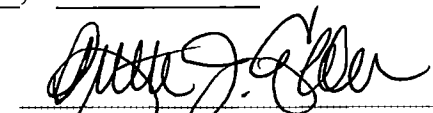
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>200,750</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>481,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>682,450</u>

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. At the hearing, the Petitioner requested a revised value of \$200,750 for the land and \$481,700 for the improvements, for a total value of \$682,450. The Petitioner testified that: the home has only a gas furnace and no air conditioning; the Louisiana-Pacific still needs to be replaced at an estimated cost of \$60,000 to \$75,000; the quality of the home is less than good, with LP siding, hollow core doors, basic moldings, and no upgraded kitchen countertops as of the assessment date; and there is no significant view from the subject residence due to mature trees and the arena. The Petitioner quoted the 2012 fee appraisal that states that the "large indoor arena is an over-improvement with contributory value." The Petitioners submitted information from previous fee appraisals and documentation regarding the cost of building the arena. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor also provided the decisions of the Board of Tax Appeals for Docket Nos. 83904, 83924, 85679, and 85695 from the 2011 and 2012 assessment years. The Board finds the Petitioners' arguments to be compelling. The Board finds that the market value of the arena continues to be overstated by the Assessor's cost approach. The Board concludes that the Petitioners have provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation. The Board adopts the Petitioners' requested valuation.

Dated this 14th day of August, 2017


John L. Morrison, 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

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

Property Owner: DOUGLAS & DEBRA DYJAK

Parcel Number(s): 52930024300

Assessment Year: 2016

Petition Number: 16-0517

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

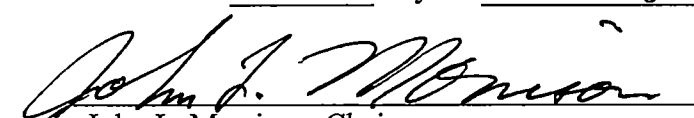
<input checked="" type="checkbox"/> Land	\$ <u>79,250</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>213,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>292,950</u>

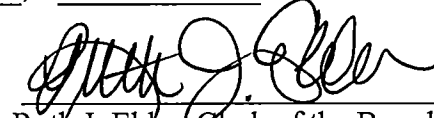
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>79,250</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>213,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>292,950</u>

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 the hearing, the Petitioner requested a revised value of \$79,250 for the land and \$178,200 for the improvements, for a total value of \$257,400. The Petitioner contends that the quality of the subject residence is average/good rather than good, and that the subject home was built by Jenamar rather than by Shea Homes. He reported that the hardwood floors are still damaged and provided an estimate for \$5,976.33 from June 12, 2012. The Petitioner provided information regarding the assessed values of other properties. The Board does not consider the assessed values of other properties in determining the true and fair market value of the subject property as of January 1, 2016. The Petitioners did not provide market evidence to support their opinion of value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board concludes that the Petitioners 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 14th day of August, 2017


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

SHIPPED AUG 28 2017