

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

Property Owner: DAN McCARTY

Parcel Number(s): 39908600200

Assessment Year: 2021

Petition Number: 21-0472

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	\$ 168,200
<input checked="" type="checkbox"/> Improvements	\$ 858,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,026,900

BOE True and Fair Value Determination


<input checked="" type="checkbox"/> Land	\$ 168,200
<input checked="" type="checkbox"/> Improvements	\$ 854,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,022,200

This decision is based on our finding that: Petitioner Dan McCarty participated in the teleconference hearing. Mr. McCarty shared his concerns about the substantial increase in the valuation. He testified that: there are north/south train tracks about 600 feet from the property; the sound impacts are 95 decibels 24 hours per day, seven days per week, with 60 to 65 trains per day; the train activity devalues the subject property; a recent training that held up traffic had 226 cars; there is not a second residence; there is one bedroom and one bathroom in the garage; and the residence only has one fireplace. The Assessor's Office was represented by Appraiser Analyst Sam Howe, who prepared a written Response to the Petition. Appraiser Analyst Jacob Johansen observed the hearing. Mr. Howe reviewed his comparable sales with the Board. He testified that: the amount of the assessment increase is not considered; the rail is approximately 850 feet away from the residence; the guest house is a finished area in the garage; and a fireplace is valued at \$4,700. The Board reduces the value to account for only one fireplace in the subject residence based on the testimony and evidence presented.

Dated this 25th day of April, 2023



Diane Pust, Vice Chairman



Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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