Order of the Thurston County Board of Equalization

				_				
Property Own	ner: JIM AND	DIAN TALLI	MAN LLC					
Assessment Y	Year: 2016							
Having considered the evidence presented by the parties in this appeal, the Board hereby:								
sustains overrules the determination of the assessor.								
PETITION	PARCEL	ASSESS	ASSESS	ASSESS	BOE	BOE	BOE	
		LAND	BLDG	TOTAL	LAND	BLDG	TOTAL	
16-0526	12630110200	76,450	0	76,450	39,100	0	39,100	
16-0527	12630110300	76,450	,0	76,450	39,100	0	39,100	
16-0528	12630110400	76,450	0	76,450	39,100	0	39,100	
16-0529	12630110500	76,450	0	76,450	39,100	0	39,100	

This decision is based on our finding that: The Board overrules the Assessor's determination of value for each of these parcels based on the evidence presented. The Board relies, in a measure, on the previous reviews of similarly-situated parcels designated as Prairie Habitat and the Board members' personal knowledge of the impact of the stigma associated with these properties on their true and fair market value. Neither of the parties participated in the hearing.

The Petitioners submitted a letter regarding the impacts of the prairie habitat restrictions on the market value of the properties. The Assessor submitted a market-adjusted cost approach and comparable sales in support of the current assessed value.

The Washington State Department of Fish and Wildlife listed the Mazama pocket gopher as a state threatened species prior to January 1, 2012. WAC 232-12-011(1) As a consequence, anyone who "hunts, fishes, possesses, or maliciously kills," or who "violates any rule of the commission regarding the taking, harming, harassment, possession, or transport of" a Mazama pocket gopher is guilty of a misdemeanor. RCW 77.15.130(1) and (2). On April 9, 2014, the United States Fish and Wildlife Service designated the Mazama pocket gopher as an endangered species. Designation protects not only the gophers, but also the habitat in which gophers thrive.

For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October.

Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

The Board reduces the value for the prairie habitat restrictions. 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.

Dated this	10 th	_ day of _	August	,	
John		Mou	and of	The The	
John L. Mor	rison, Cl	nairman		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:	JIM AND DIAN TALLMAN LLC	₁ uanzanon				
Parcel Number(s):	12630420104					
Assessment Year:	Assessment Year: 2016 Petition Number: 16-0530					
Having considered t	the evidence presented by the parties	s in this appeal, the Board he	ereby:			
sustains	overrules the determination	n of the assessor.	•			
Assessor's True an	d Fair Value Determination	BOE True and Fair Val	ue Determination			
⊠ Land	\$ 64,150	□ Land	\$ 33,000			
☐ Improvements			\$ 0			
☐ Minerals	\$	☐ Minerals	\$			
Personal Prop	erty \$	Personal Property	\$			
TOTAL:	\$ 64,150	TOTAL:	\$ 33,000			
and the Board member fair market value. Neit: The Petitioners submit properties. The Assessor ap The Washington State January 1, 2012. WAC "violates any rule of th	relies, in a measure, on the previous reviews' personal knowledge of the impact of the her of the parties participated in the hearing ted a letter regarding the impacts of the proof submitted a market-adjusted cost appropriate an economic adjustment to the subject Department of Fish and Wildlife listed the 232-12-011(1) As a consequence, anyon the commission regarding the taking, harmony of a misdemeanor. RCW 77.15.130(1) as	ne stigma associated with these pang. rairie habitat restrictions on the pach and comparable sales in surect property in consideration of the Mazama pocket gopher as a sale who "hunts, fishes, possesses, ing, harassment, possession, or	market value of the pport of the current assessed the impacts of Interstate 5. tate threatened species prior to or maliciously kills," or who transport of a Mazama			
Service designated the the habitat in which go For land that contains a	Mazama pocket gopher as an endangered	d species. Designation protects n	not only the gophers, but also fan evaluation of gopher			
hypothetical buyer wou	of January 1 each year based on market i uld offer to pay. A willing buyer cannot o	btain a prairie habitat survey on	January 1.			
The Board reduces the cogent, and convincing in the valuation.	value for the prairie habitat restrictions. It gevidence sufficient to overcome the Ass	The Board concludes that the Pelessor's presumption of correctn	ess and to warrant a reduction			
Dated this 10th	day ofAugust	, 2017 Mottle J. W	<u>. </u>			
John L. Morrison, C	hairman	Ruth J. Elder, Clerk of the	Board			
	NOT	ICE				
PO Box 40915	be appealed to the State Board of Tax, Olympia, WA 98504-0915 or at theirys of the date of mailing of this order	Appeals by filing a notice or website at bta.state.wa.us/a	ppeal/forms.htm			

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Order of the Thurston County Board of Equalization

Property Own	ner: TALMO II	NC.						
Assessment Year 2016								
Having consid	dered the eviden	ce presented	by the parti	es in this app	eal, the Boa	ard hereby:		
sustains overrules the determination of the assessor.								
PETITION	PARCEL	ASSESS	ASSESS	ASSESS	BOE	BOE	BOE	
		LAND	BLDG	TOTAL	LAND	BLDG	TOTAL	
16-0531	09200011004	76,550	0	76,550	39,100	0	39,100	
16-0532	09200011007	76,600	0	76 600	39.100	0	39 100	1

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on the previous reviews of similarly-situated parcels designated as Prairie Habitat and the Board members' personal knowledge of the impact of the stigma associated with these properties on their true and fair market value. Neither of the parties participated in the hearing.

The Petitioners submitted a letter regarding the impacts of the prairie habitat restrictions on the market value of the properties. The Assessor submitted a market-adjusted cost approach and comparable sales in support of the current assessed value.

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Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

The Board reduces the value for the prairie habitat restrictions. 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.

Dated this 10th day of August , 2017

John L. Morrison, Chairman

Ruth J. Elder, Clerk of the Board

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