

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

Property Owner: JIM AND DIAN TALLMAN LLC

Assessment 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 LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE 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.

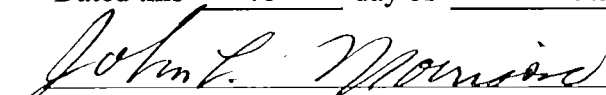
The Washington State Department of Fish and Wildlife listed the Mazama pocket gopher as a state threatened species prior to January 1, 2012. WAC 232-12-011(1) As a consequence, anyone who "hunts, fishes, possesses, or maliciously kills," or who "violates any rule of the commission regarding the taking, 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.

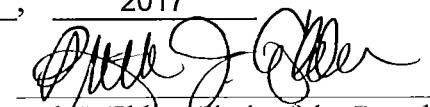
For land that contains gopher habitat, no development permits are issued prior to the conduct of an evaluation of gopher activity. The development of land identified as prairie habitat requires a prairie habitat survey that is only conducted between June and October.

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 10th 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.

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: JIM AND DIAN TALLMAN LLC

Parcel Number(s): 12630420104

Assessment Year: 2016

Petition Number: 16-0530

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>64,150</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>64,150</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>33,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>33,000</u>

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. The Assessor applies an economic adjustment to the subject property in consideration of the impacts of Interstate 5.

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.

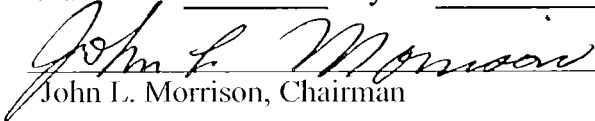
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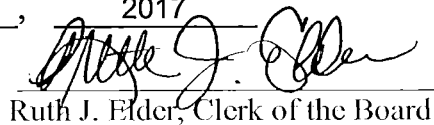
Parcels are assessed as of January 1 each year based on market information that is used to support a determination of what a hypothetical buyer would offer to pay. A willing buyer cannot obtain a prairie habitat survey on January 1.

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

Property Owner: TALMO INC.

Assessment 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 LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE 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

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.

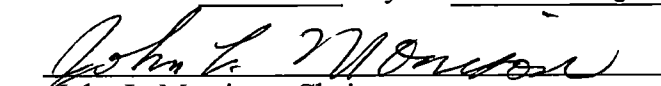
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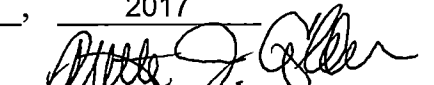
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The Board reduces the value for the prairie habitat restrictions. The Board concludes that the Petitioners have provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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