

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

Property Owner: REXIUS/CLAUSEN LLC

Parcel Number(s): 12817140300

Assessment Year: 2016

Petition Number: 16-0570

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	\$ 1,527,000
<input checked="" type="checkbox"/> Improvements	\$ 119,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,646,500

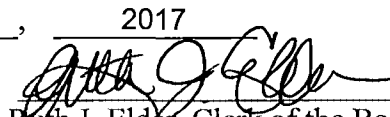
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 1,333,000
<input checked="" type="checkbox"/> Improvements	\$ 30,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,363,700

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and evidence presented. The Assessor recommended a reduction in the certified valuation of the land to \$1,333,000 and the improvements to \$30,700, for a total recommended value of \$1,363,700. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Assessor's Representative objected to the Board's statement about the reduction in the standard of review. The Petitioner testified that the land has been used by the Petitioners for agricultural use for many years. The Petitioner objected to the Assessor's use of sales on Martin Way, which he contends have three times as much traffic and significant retail development. The Petitioner testified that the zoning of the subject property was PO/RM in 2016, which he contends is more restrictive than other commercial zoning. The Petitioner testified about the assessed value of the property across the street occupied by Lew Rents and the property that Morris has been trying to sell for nearly a year without receiving any offers. The Board does not consider property listings or the assessed value of other properties in determining the true and fair market value of the subject property. The Petitioners clarified that Rexius/Clausen LLC is not the same owner as Rexius LLC, the owner of the neighboring parcels. The Petitioner testified that the parcel next door was purchased for \$460,000 in 2015. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor's Representative explained the contiguous adjustment that was applied to the property and that it actually reduces the overall value per square foot. The Assessor's Representative testified that the zoning of the subject property was professional office/residential multifamily as of 2016 and the highest and best use of the property is some commercial development other than a nursery. The Assessor's Representative noted that the subject property is assessed lower than prime retail locations on Martin Way. She testified about traffic counts from the Kaiser Road and Martin Way traffic corridors. The Board finds that the Petitioners did not provide sufficient market evidence to support their requested value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 30th day of August, 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.

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