

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

Property Owner: REXIUS LLC

Parcel Number(s): 12817140400

Assessment Year: 2016

Petition Number: 16-0571

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	\$ 568,500
<input checked="" type="checkbox"/> Improvements	\$ 9,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 577,500</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 496,350
<input checked="" type="checkbox"/> Improvements	\$ 9,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 505,350</b>

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 \$496,350, for a total recommended value of \$505,350. 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 he purchased the property in late 2015 for \$460,000. The Board finds that the Petitioner purchased the subject property for \$460,000 on December 22, 2015. The Assessor's Representative testified that the subject property was not exposed to the market and it was not listed for sale. The Petitioner contends that he paid more for the property than it was worth. 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. The Board does not consider the assessed value of other properties in determining the true and fair market value of the subject property. 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 Petitioner stated that she resents the implication that these properties would be sold together. 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. The Board finds that the Petitioner did not provide sufficient market evidence to support his requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 30<sup>th</sup> day of August, 2017

  
James Harrison, 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](http://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: REXIUS LLC

Parcel Number(s): 12817140700

Assessment Year: 2016

Petition Number: 16-0572

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**

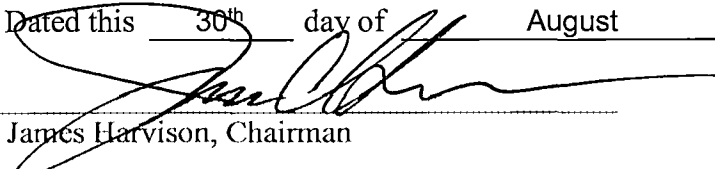
<input checked="" type="checkbox"/> Land	\$ <u>1,780,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>817,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>2,598,400</u></b>

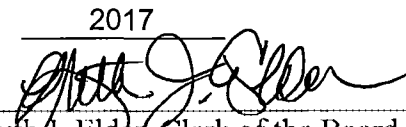
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>1,347,850</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>366,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>1,714,550</u></b>

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 \$1,347,850 and \$366,700 for the improvements, for a total recommended value of \$1,714,550. 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 property has had an agricultural designation since the 1980's. The Assessor's Representative clarified that this is a retail nursery and it is not enrolled in the current use agriculture program. The Petitioner testified that there is a six-foot retaining wall in front of the property that was built as part of the Harrison Avenue widening project and which restricts access to the parcel. The Petitioner testified that water and sewer are located on the opposite side of Harrison Avenue. 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. 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. She noted that selling the properties together would solve the access problems. 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. The Board finds that the Petitioner did not provide sufficient market evidence to support his requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 30<sup>th</sup> day of August, 2017

  
James Harvison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

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

Property Owner: REXIUS LLC

Parcel Number(s): 12817140900

Assessment Year: 2016

Petition Number: 16-0573

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**

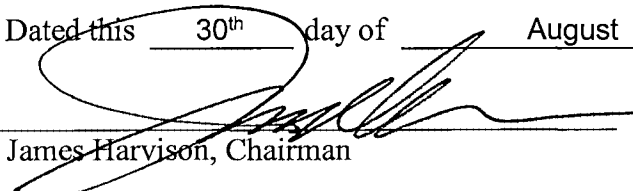
<input checked="" type="checkbox"/> Land	\$ <u>729,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>23,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>752,950</u></b>

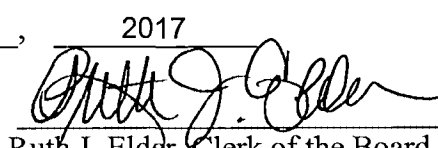
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>729,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>23,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>752,950</u></b>

This decision is based on our finding that: The Board sustains the Assessor's current assessed value based on the testimony and evidence presented. The Assessor recommended an increase in the certified valuation of the land to \$773,300, for a total recommended value of \$796,600. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended increase. The Assessor's Representative objected to the Board's statement about the reduction in the standard of review. The Petitioner testified that he purchased the property for approximately \$460,000 in late 2015. The Board finds that he purchased the subject property for \$435,000 on November 2, 2015. The Assessor's Representative testified that: the property was not listed for sale; it involved the settlement of an estate in probate; and it was motivated by a special purpose. The Petitioner testified that water and sewer are located on the opposite side of Harrison Avenue. 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 multifamily 10-18 in 2016. The Petitioner explained that only a right turn is permitted onto Harrison Avenue from the subject property. He explained that the neighboring property owners object to this property using 3rd Avenue for access, even though that is what the City wants. He explained that there is a grade change of 7 to 8 feet between the subject property and the neighboring parcel. 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. She noted that selling the properties together would solve the access problems. The Assessor's Representative testified that the zoning of the subject property was multifamily residential rather than a nursery. The Assessor's Representative noted that the subject property is assessed lower than prime retail areas such as Martin Way. The Assessor's Representative testified that the subject property and a portion of the neighboring property area part of a binding site plan dated in November 2016. The Board finds that the Petitioner did not provide sufficient market evidence to support his requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a reduction in the valuation and the Assessor did not provide the preponderance of the evidence to warrant an increase in the valuation.

Dated this 30<sup>th</sup> day of August, 2017

  
James Harvison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:    • Assessor    • Petitioner    • BOE File**