

Order of the Thurston County Board of Equalization

Property Owner: SUTTON AND LAURA BROWN

Parcel Number(s): 33800003400

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

PETITION	Assessment Year	ASSESS LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE TOTAL
16-0610	2013	91,050	335,000	426,050	91,050	268,950	360,000
16-0611	2014	100,350	374,900	475,250	100,350	282,650	383,000
16-0612	2015	100,350	409,100	509,450	100,350	303,850	404,200

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property.

These Petitions were filed in response to the Assessor's correction of the square footage for the 2013, 2014, and 2015 assessment years. The Board finds that these valuation changes were manifest error corrections pursuant to RCW 84.48.065(1)(a). Therefore, the standard of review remains clear, cogent, and convincing evidence.

The Petitioners purchased the subject property for \$316,100 on January 31, 2014 via a special warranty deed. The property had been foreclosed prior to the Petitioners' purchase. The Petitioner testified that the property sat vacant for five years prior to their purchase. The Petitioner testified that the home was owner-built, with many construction defects and ongoing drainage issues. The Petitioners submitted photographs documenting some of the construction defects. The Petitioner contends that the quality of the home is less than good.

The Petitioner provided two fee appraisals: one from January 29, 2014, for \$400,000, and one from February 4, 2015, for \$380,000.

The Petitioner testified about the sale of the property located at 2520 67th Avenue NW for \$465,000 on July 5, 2017. The Board finds that this sale occurred significantly after the assessment dates before the Board. The Petitioner testified that the assessed value of that property is \$597,300. The Petitioners provided additional information regarding the assessed values of other properties. The Board does not consider the assessed value of other properties in determining the true and fair market value of the subject property as of the assessment date.

The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed values for Petition Numbers 16-0610 and 16-0611. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended reduction for Petition Number 16-0612. The Assessor's Response indicates that the recommended reduction in the improvement value from \$409,100 to \$378,500 is the result of additional updates to the square footage of the residence and garage. The Board finds that this change is a manifest error correction pursuant to RCW 84.48.065(1)(a). The Assessor addressed the comparable sales listed in the Petitioners' fee appraisals.

The Board finds that the Petitioners' purchase involved a foreclosed property that had been vacant for five years. The Board finds that this is not a typical market transaction.

The Board finds the Petitioners' evidence regarding the quality and construction defects to be compelling. The Board finds that the quality of the subject residence is less than good.

For Petition Number 16-0611 for the 2014 assessment year, the Board finds that Assessor's Comparable Sale 1 is nearest to the subject property and supports a reduced value for the subject property.

The Board concludes that the Petitioners 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 25th day of October, 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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