

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

Property Owner: ROBERT WIENSKI

Parcel Number(s): 79400600200

Assessment Year: 2017

Petition Number: 17-0075

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	\$ 162,500
<input checked="" type="checkbox"/> Improvements	\$ 541,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 703,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 100,400
<input checked="" type="checkbox"/> Improvements	\$ 541,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 641,600

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the value of the land to \$100,400, for a total recommended value of \$641,600. This reduction was due to the application of a contiguous adjustment since the petitioner's adjoining property cannot support a well. The Board finds that this is not a manifest error correction pursuant to RCW 84.48.065(1)(a). 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 provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Petitioner indicated that he agrees with the Assessor's recommended reduction. The Board finds the Assessor's recommended reduction is supported by the evidence, and notes the apparent agreement of the parties. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction.

Dated this 6th day of September, 2018


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.

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

REV 64 0058 (6/9/14)

SHIPPED SEP 26 2018

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

Property Owner: ROBERT WIENSKI

Parcel Number(s): 79400700200

Assessment Year: 2017

Petition Number: 17-0076

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

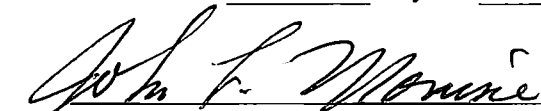
<input checked="" type="checkbox"/> Land	\$ <u>156,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>156,200</u>

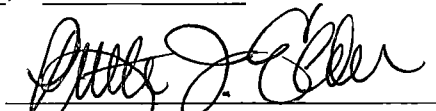
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>100,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>100,400</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction to the land and total value of \$100,400, due to the application of a contiguous adjustment since the subject property cannot support a well. The Board finds that this is not a manifest error correction pursuant to RCW 84.48.065(1)(a). 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 provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended valuation. The Petitioner indicated that he agrees with the Assessor's recommended reduction. The Board finds that the evidence supports the Assessor's recommended reduction, and notes the apparent agreement of the parties. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction.

Dated this 6th day of September, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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