

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

Property Owner: MARC WEBSTER AND HAYLEY GAMBLE

Parcel Number(s): 77900100200

Assessment Year: 2017

Petition Number: 17-0082

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**

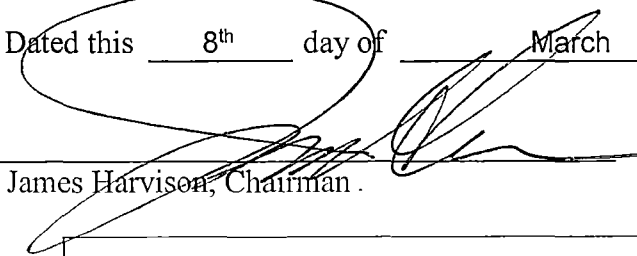
<input checked="" type="checkbox"/> Land	\$ <u>573,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>342,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>916,300</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>394,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>385,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>780,000</u></b>

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 Petitioners testified that: the Assessor's new land model overstates the market value for this large lot with a smaller house; there is limited utility to the subject property due to the steep slopes and setbacks; the Assessor applied both a good neighborhood adjustment and increased the neighborhood adjustment to the land for the final valuation; and the condition of the subject residence is less than good. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative did not participate in the hearing. The Board finds that the Petitioner's comparable sale 4/Assessor's comparable sale 1 has 141 waterfront feet, whereas the subject property has 80 front feet. The Board finds that the Assessor's sales comparison report grid provides overall adjustments rather than line item adjustments. The Board finds that the Assessor's comparable sales are all significantly larger than the subject property, yet the overall adjustments are relatively minor. The Board notes that there have not been good neighborhood adjustments applied to salt waterfront properties in the past and questions the application of this adjustment given the significant base rate for waterfront parcels. The Board adopts the Petitioners' total requested value based on the testimony and evidence presented. 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 8<sup>th</sup> day of March, 2018

  
James Harverson, 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.

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