

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

Property Owner: NATALIE STEVENS

Parcel Number(s): 73250301200

Assessment Year: 2017

Petition Number: 17-0024

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	\$ 528,300
<input checked="" type="checkbox"/> Improvements	\$ 157,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 685,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 356,500
<input checked="" type="checkbox"/> Improvements	\$ 213,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 570,000</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 Petitioner testified that: there was a tremendous increase in the assessed value of the land; what the Assessor refers to as Residence 2 is a garage with a finished studio apartment on the upper level; and the access to the subject property for ingress and egress is dangerous due to the presence of the traffic island. 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 Assessor's sales comparison report grid provides overall adjustments rather than line item adjustments. The Board finds that Assessor's comparable sale 1 is located in a different neighborhood on a site nearly three times larger than the subject property and with 35 front feet more waterfront. 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 Petitioner's requested value for the improvements based on the testimony and evidence presented. The Board concludes that the Petitioner 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 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](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**

**SHIPPED MAR 16 2018**