

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

Property Owner: THOMAS & DENISE KALENIUS

Parcel Number(s): 35902200500

Assessment Year: 2017

Petition Number: 17-0045

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>458,900</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>217,700</u>        |
| <input type="checkbox"/> Minerals                | \$ _____                 |
| <input type="checkbox"/> Personal Property       | \$ _____                 |
| <b>TOTAL:</b>                                    | <b>\$ <u>676,600</u></b> |

**BOE True and Fair Value Determination**

|  |                          |
|--|--------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>306,300</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>217,700</u>        |
| <input type="checkbox"/> Minerals                | \$ _____                 |
| <input type="checkbox"/> Personal Property       | \$ _____                 |
| <b>TOTAL:</b>                                    | <b>\$ <u>524,000</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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that: he agrees with the Assessor's improvement value and is contesting the land value only; the subject lot is physically constrained, with Boston Harbor Road located 22 feet from the front door of the residence; additional improvements will not be permitted; and there is a lack of privacy and road noise. The Petitioner referenced the same of Parcel Number 11907410800 for \$243,000 on August 14, 2017. 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 is an undeveloped parcel and, therefore, not a good comparable for the subject property that is developed with a residence. The Board further notes that this property sold more than eight months after the January 1, 2017, assessment date. 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 3 is so significantly adjusted that it is not a useful comparable for the subject property. The Board finds that additional consideration is warranted for the restrictions and the constrained building area of 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 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.

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

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