

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

Property Owner: LAVERN AND NURGYZA DAVIDHIZAR

Parcel Number(s): 55610006900

Assessment Year: 2017

Petition Number: 17-0053

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	\$ 169,100
<input checked="" type="checkbox"/> Improvements	\$ 554,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 723,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 169,100
<input checked="" type="checkbox"/> Improvements	\$ 370,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 540,000

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: the owners cannot do anything to modify their backyard, including installing any barriers to protect their home from flying golf balls and to protect their privacy, since it is within 30 feet of the golf cart path; the tile siding is detaching from the cement, some of the tiles are damaged, and it is no longer possible to match the tiles; the tile siding must be replaced with brick or other acceptable materials subject to architectural approval; the Roman roof tiles have been broken by golf balls and it is no longer possible to purchase matching roof tiles; and the sprinkler system failed, resulting in flooding issues and likely damage the crawl space. The Assessor recommended a reduction in the valuation of the improvements to \$457,500, for a total recommended value of \$626,600. The Board finds that the Assessor's recommended reduction was not the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Board finds that additional consideration is warranted for the restrictions affecting the use of the backyard and the damaged tile siding and roof that will require replacement. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28th day of June, 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.

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