

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

Property Owner: SEAN & ALLISON MASON

Parcel Number(s): 73101700205

Assessment Year: 2017

Petition Number: 17-0054

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	\$ 142,700
<input checked="" type="checkbox"/> Improvements	\$ 518,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 661,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 125,500
<input checked="" type="checkbox"/> Improvements	\$ 518,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 644,000

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: he disagrees with the Assessor's valuation of the land; there is no waterfront access and no view; the well that serves the subject residence is located on an adjacent lot rather than the subject property; there is a new water line easement along the back of the subject property; the Assessor's comparable sales have more usable land than the subject property; and the private road serving this development is in poor condition and there is not a road maintenance agreement. The Petitioner shared concerns about the amount of the assessment increase in the land value from the previous year. The Petitioners submitted four comparable sales in support of their requested value: two vacant land sales and two improved property sales. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds that: the Petitioner and the Assessor stipulated the 2016 assessment year petition with a land value of \$118,450, an improvement value of \$521,550, and a total value of \$640,000; the subject property does not have sidewalks, streetlights, or other features typically associated with a good neighborhood; the Assessor's adjustment for good neighborhood increased from the 2016 assessment year; and the well is not located on the subject property. 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 30th day of November, 2017


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 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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