

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

Property Owner: KATHLEEN ATKINSON & ROBERT FRANZEN

Parcel Number(s): 77120019600

Assessment Year: 2017

Petition Number: 17-0272

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**

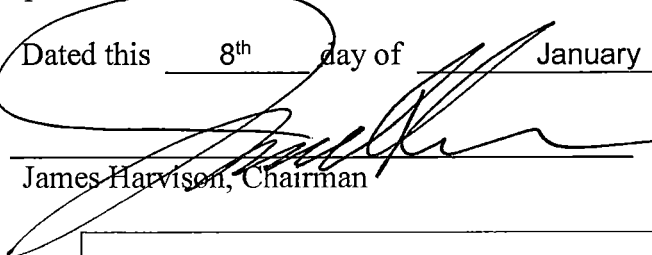
<input checked="" type="checkbox"/> Land	\$ 172,400
<input checked="" type="checkbox"/> Improvements	\$ 537,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 710,200</b>

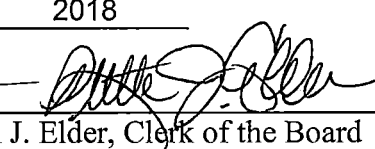
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 132,000
<input checked="" type="checkbox"/> Improvements	\$ 510,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 642,000</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 Petitioners provided a fee appraisal from May 24, 2016, for \$560,000. The Petitioners testified that: neighbors have poorly maintained properties; there is not a consistent source of potable water to serve the subject property; the only source of water is from Summit Lake. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board does not give any weight to the Assessor's continued reference to the Island County Assessor's statements in Board of Tax Appeals' Decision for Docket No. 72211. The Board finds that the Board of Tax Appeals identified issues with that Petitioner's fee appraisal including its reliance on an estate sale and the timing of the appraisal in the downward trending market value in 2009. The Board finds these issues irrelevant to the subject appeal. The Board further notes that every fee appraisal includes an appraiser's certification consisting of 25 items to ensure compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). In his Response, the Assessor's Representative identified problems with the credibility of the fee appraisal. The Board finds that the Petitioners' fee appraisal is not convincing. The Board finds that Assessor's comparable sale number 1 supports a reduced value for the subject property. The Board also adjusts the value in consideration of the impact of using the lake as a water source and the ongoing risk of toxic algae blooms. 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 January, 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 JAN 22 2018**

(P)