

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

Property Owner: CARLSON FAMILY PROPERTIES

Parcel Number(s): 39110903200

Assessment Year: 2017

Petition Number: 17-0281

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

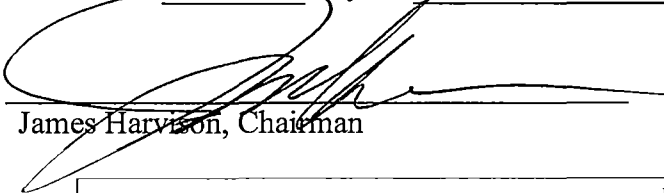
<input checked="" type="checkbox"/> Land	\$ <u>22,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>22,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>12,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>12,500</u>

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: the subject property is an interior lot in the Carlyon Beach development; there is no waterfront access and no view; Carlyon Beach is a unique neighborhood; the subject property was listed for sale along with parcel number 39110903300 for 8 years; the property is not currently listed on the multiple listing service but has been listed on Zillow.com and craigslist for \$24,950 for the two lots for more than two years; two interested parties withdrew their offers after checking with the Carlyon Beach Homeowners Associations about the costs; the Carlyon Homeowners Association charges a permit fee of \$3,955 in addition to the Thurston County permit fees; there is an inactive water line between the two lots that may have to be decommissioned; the subject property has significant slope; and a basement foundation will be required due to the steep slope. The Petitioner provided current vacant land sales and listings in the neighborhood. 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 the Petitioner's information to be compelling. The Board agrees with the Petitioner that the Assessor's adjustment for the steep slope is inadequate. The Board concludes that the Petitioner has 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.

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

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

Property Owner: CARLSON FAMILY PROPERTIES

Parcel Number(s): 39110903300

Assessment Year: 2017

Petition Number: 17-0282

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

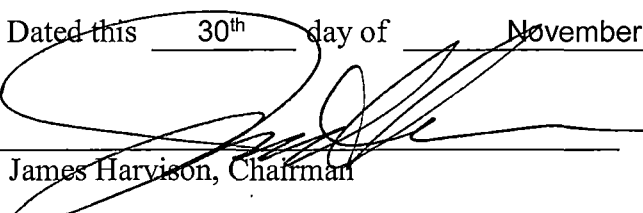
<input checked="" type="checkbox"/> Land	\$ <u>21,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>21,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>12,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>12,500</u>

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: the subject property is an interior lot in the Carlyon Beach development; there is no waterfront access and no view; Carlyon Beach is a unique neighborhood; the subject property was listed for sale along with parcel number 39110903200 for 8 years; the property is not currently listed on the multiple listing service but has been listed on Zillow.com and craigslist for \$24,950 for the two lots for more than two years; two interested parties withdrew their offers after checking with the Carlyon Beach Homeowners Associations about the costs; the Carlyon Homeowners Association charges a permit fee of \$3,955 in addition to the Thurston County permit fees; there is an inactive water line between the two lots that may have to be decommissioned; the subject property has significant slope; and a basement foundation will be required due to the steep slope. The Petitioner provided current vacant land sales and listings in the neighborhood. 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 the Petitioner's information to be compelling. The Board agrees with the Petitioner that the Assessor's adjustment for the steep slope is inadequate. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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