

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

Property Owner: HARRY BENNETTS

Parcel Number(s): 11712420201

Assessment Year: 2017

Petition Number: 17-0117

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**

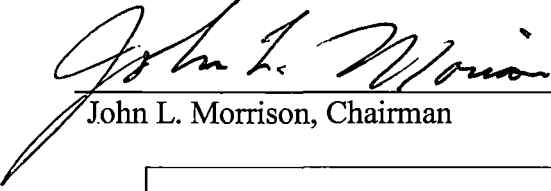
<input checked="" type="checkbox"/> Land	\$ 72,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 72,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 41,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 41,000</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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that: a gopher study will be required for developing the subject property, per Thurston County; the Assessor's comparable sales are not in the same school district as the subject property; and that Pattison Water Company cannot supply water due to the steep slope of the subject property. The Petitioner explained that restrictions render this property unbuildable including: pocket gopher restrictions, restrictions related to the steep slopes with a 29 percent grade, and McAllister Springs Geologically Sensitive area restrictions that permit only 10 percent impervious surface on the lot (effectively precluding an access road to the top of the slope). The Assessor's Representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that additional consideration is warranted for the significant restrictions. The Board finds that the subject property is so encumbered as to be unbuildable. 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 30<sup>th</sup> day of August, 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](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**

REV 64 0058 (6/9/14)

**SHIPPED SEP 26 2018**

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

Property Owner: HARRY BENNETTS

Parcel Number(s): 11712420202

Assessment Year: 2017

Petition Number: 17-0118

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**

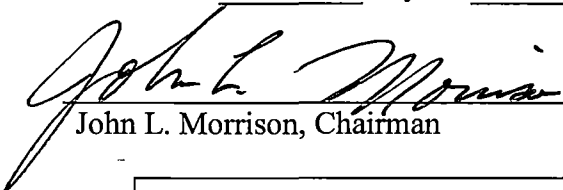
<input checked="" type="checkbox"/> Land	\$ 207,800
<input checked="" type="checkbox"/> Improvements	\$ 551,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 759,600</b>

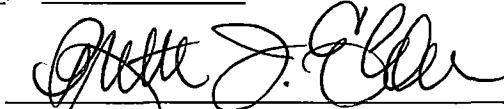
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 207,800
<input checked="" type="checkbox"/> Improvements	\$ 551,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 759,600</b>

This decision is based on our finding that: The Board sustains 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 provided a comparative market analysis from Missy Watts of Greene Realty Group in support of his requested value, with a suggested value for both parcels between \$830,000 and \$850,000. The Petitioner testified that the estimated costs for the realtor's recommendations to prepare the subject property for sale are in excess of \$40,000. The Assessor's Representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner's comparable sales to be unpersuasive. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 30<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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