

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

Property Owner: DIANA FRANCKOWIAK

Parcel Number(s): 55290105700

Assessment Year: 2021

Petition Number: 21-0138

Date of Hearing: June 6, 2023

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>39,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>233,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>272,800</u></b>

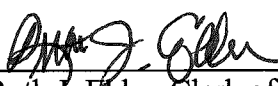
**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ <u>233,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>272,800</u></b>

This decision is based on our finding that: Petitioner Diana Franckowiak participated in the teleconference hearing. Ms. Franckowiak requested a reduction of her assessment, citing the following reasons: she does not have a view of Mt. Rainier; the gutters need replaced or repaired; the kitchen countertop has defects; the bathroom and kitchen backsplash tiles are very outdated; the back door has air gaps due to it not being hung properly; various windows also have air gaps; and a new roof is needed. The estimate from State Roofing to install a new roof is \$22,500. Ms. Franckowiak stated all of the sales provided by the Assessor have upgrades that her home does not have. The Assessor's Office was represented at the hearing by Appraiser Analyst Jacob Johansen, although the written Response was previously prepared by Appraiser Analyst Sam Howe. Mr. Johansen reviewed the Assessor's comparable sales with the Board, stating the 6 most similar sales presented give an adjusted range of \$310,000 to \$345,000, which is significantly above the assessment and the Petitioner's requested value of \$215,300. Mr. Johansen testified the issues of decline listed by the Petitioner are indicative of normal wear and tear, and all the sales comparisons have similar depreciation. He addressed the 3 sales presented by the Petitioner, stating they are all older and with time adjustments would range in value from \$290,000 to \$310,000. He also clarified he did not see that an adjustment for a view had been applied to the assessed value. The Board notes that no costs to cure were submitted by the Petitioner, and finds 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 6<sup>th</sup> day of June, 2023

  
\_\_\_\_\_  
Diane Pust, Chairman

  
\_\_\_\_\_  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov/index.php/forms-publications/> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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