

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

Property Owner: JEFFREY & HEATHER CHRISTENSON

Parcel Number(s): 38390007400

Assessment Year: 2021 Petition Number: 21-0002

Date of hearing: June 13, 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>117,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>561,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>678,300</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>117,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>561,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>678,300</u></b>

This decision is based on our finding that: Petitioner Heather Christenson participated in the teleconference hearing. Ms. Christenson testified that they purchased the home on 12/29/2009 for \$700,000 and have made no changes or improvements since then. The Petitioner argued that none of the Assessor's sales comparisons are from her development in Canterbury, while all of her comparisons are from Canterbury. She noted she looked for homes with similar square footage in her neighborhood. She testified that according to the house plans and appraisal, the square footage of the porch is 249 sf and the Assessor's have it as 311 sf, and the porch is actually 294 sf, but the Assessor's have it as 400 sf. She noted when recently looking online, the Assessor's corrected the porch size but haven't adjusted the assessment, and they haven't revised the patio because they argue that from an aerial view, their amount appears to be correct. She reviewed her sales comps with the Board and disputed the Assessor's critique of her comps, stating the following: She disagrees with the Assessor that her sale #1 which sold 4/12/2021 was outside the statutory date of inclusion because she didn't file her Petition until 8/26/2021; the Assessor's Office lists her sale #2 as an inferior quality older home, and the Petitioner argued that the house was gutted and completely remodeled before it was sold; the Assessor gives little weight to her sale #3 because of adjustments needed for larger square footage, but she notes his comps also needed adjustments and weren't in her neighborhood; the Assessor's argued that her "per square footage" case should be ignored and only quality, size and age can be challenged, but taxpayers should be given notice if this is the case. The Assessor's Office was represented by Appraiser Analyst Jacob Johansen, and the written Response to the Petition was prepared by Appraiser Analyst Sam Howe. Mr. Johansen reviewed the Petitioner's sales comparisons stating sale #1 was dismissed because it was a non arms-length transaction and not because of the sale date. Sale #2 was an older home and not a good representation of market value. Sale #3 is 1100 square feet larger than the subject property, however, after adjustments were applied, it still supports the current assessed value. The Assessor's adjusted value range from their data is \$642,000 to \$728,000 so the Petitioner's assessed value is supported. He also stated the Assessor's Office would be willing to come out and measure the porch and patio to address the Petitioner's concerns. The Board acknowledges that only the Assessor's Office can correct property characteristics and the BOE cannot affect the property record. The Board 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 13<sup>th</sup> day of June, 2023

  
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Diane Pust, Chairman

  
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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> 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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