

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

Property Owner: DONNA HUFFMAN & JULIE PRIDAY

Parcel Number(s): 12825440402

Assessment Year: 2021

Petition Number: 21-0222

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>133,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>271,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>404,100</u>

BOE True and Fair Value Determination

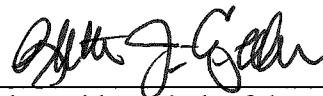
<input checked="" type="checkbox"/> Land	\$ <u>133,100</u>
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<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>404,100</u>

This decision is based on our finding that: The Petitioners did not participate in the teleconference hearing. 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. Appraiser Johansen testified that the subject property is a 1800 square foot average quality/condition rambler. Mr. Johansen reviewed his and the Petitioners' comparable sales with the Board. The Petitioners provided two sales as evidence. The Petitioners' sale #1 is also the Assessor's sale #6 which isn't given much weight because it is smaller in size. The Petitioners' sale #2 is beyond the date of inclusion. The Petitioners identified concerns about repairs and maintenance that are needed, but the Assessor's Office considers this normal wear and tear and are giving a 30% depreciation adjustment. The Petitioner also made a case that their property is less valuable because it has a septic system and connecting to a sewer system would cost at least \$20,000. The Assessor's representative explained that as long as there is a functioning sewer connection, their office does not make adjustments for septic/sewer differences. The Assessor's sales #3 and #5 also have onsite septic systems. Mr. Johansen discussed the 6 sales presented by the Assessor's Office. Sales #1 through #4 are the most similar to the subject property and are given primary weight. Sale #5 is larger and sale #6 is smaller so these two sales are given less weight. The adjusted value range from the Assessor's data is \$432,000 to almost \$478,000, which is higher than the assessment of \$404,100. 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 13th 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> 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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