

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

Property Owner: D'ETTA & WILLIAM KERN

Parcel Number(s): 12825440406

Assessment Year: 2021

Petition Number: 21-0336

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>130,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>279,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>409,800</u>

BOE True and Fair Value Determination

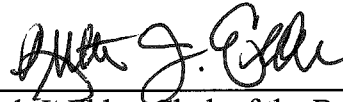
<input checked="" type="checkbox"/> Land	\$ <u>130,100</u>
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<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>409,800</u>

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. The Petitioners addressed concerns in their appeal that septic systems are less valuable than sewer systems which they believe warrants an adjustment to the assessed value of the subject property. Mr. Johansen explained that the Assessor's Office does not give adjustments or observe any differences between having a private septic tank in comparison to public sewer connection. Appraiser Johansen testified that the subject property is a 1900 square foot rambler near Ward Lake of average quality/condition that is being given a 30% depreciated value. Mr. Johansen reviewed his and the Petitioners' comparable sales with the Board. The Petitioners provided four sales as evidence and their Sales #1 and #2 are the same as the Assessor's sales #1 and #3. Petitioners' sales #3 and #4 are older sales from 2019 and their adjusted values range from \$424,000 to \$465,000, which is above the Petitioners' assessed value of \$409,800. The Assessor's presented 5 sales within 1 mile of the subject property and with effective ages between 20-30 years. Sales #1 through #4 are the most similar and are given primary weight. The adjusted value range from the Assessor's data is \$402,000 to almost \$480,000, which supports the assessed value. The Board finds that the Petitioners 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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