

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

Property Owner: GUY & JO LYNN STEWART

Parcel Number(s): 13711310200

Assessment Year: 2021 Petition Number: 21-0424

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>48,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>48,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>36,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>36,600</u>

This decision is based on our finding that: Petitioners Guy and Jo Lynn Stewart participated in the teleconference hearing and agreed to address all 3 related parcels together (21-0424 through 21-0426, parcels 13711310200, 13711310201 and 13711310500). Mr. Stewart testified to the following: they bought all 3 lots in a bundle; the properties had been for sale on and off for 20 years; they spent 6 months prior to purchase researching to determine if the property was buildable due to issues with getting an approved septic system design, and ascertaining if a well could be drilled due to black basalt located in the land; a septic system was eventually permitted based on the house that previously existed on the property; drilling a well could cost up to \$150,000, but Petitioners discovered from old County records that they could obtain water by connecting to a spring system that feeds their neighbors' wells and was previously used by a dairy farm on the property. The Petitioner discussed his evidence showing the steep topography of lot 13711310200 (Exhibit A). He further discussed in Exhibits D and E a sales comparison that was provided by the Assessor's Office in their Response. This comp is similar to his property as it is a bundled property, is enrolled in timberland, and has steep slopes, however, it's value is \$10,000, which is less than his requested value of \$36,600. Mr. Stewart also disputed the Assessor's other sales comparisons stating they were on flat terrain and did not have black basalt to contend with. 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 testified that the Assessor's Office is valuing the subject property as one contiguous economic unit, and they attribute less value to parcel 13711310200 (Petition 21-0424) as it only provides access to the improved site, parcel 13711310201 (Petition 21-0425). He noted if the parcels were to be sold, they would all be sold together. He informed the Board that at the time of assessment, the improved property on parcel 13711310201 (Petition 21-0425) was considered 40% complete and the structure was given a below average quality rating which depreciates the value total to \$249,900 for the improvement and entire 4+ acres. Relative to Petition 21-0426 where the property is enrolled in the open space/timberland program, the Petitioner asserts this property is unbuildable, however, Mr. Johansen contends there has been no hard evidence presented and without evidence the Assessor's Office considers the potential exists for it to be developed. He asserted his sales range from 7 to 27 acres in size, and all are in similar zones and generally compete with the subject property. The Board adopts the Petitioners requested value for parcel 13711310200 due to the development restrictions of steep topography, black basalt and critical areas. The Board finds that the Petitioner has provided clear, cogent and convincing evidence 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users use the WA Relay Service by calling 711.

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

Property Owner: GUY & JO LYNN STEWART

Parcel Number(s): 13711310201

Assessment Year: 2021

Petition Number: 21-0425

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>79,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>122,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>201,900</u>

BOE True and Fair Value Determination

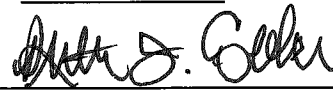
<input checked="" type="checkbox"/> Land	\$ <u>79,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>122,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>201,900</u>

This decision is based on our finding that: Petitioners Guy and Jo Lynn Stewart participated in the teleconference hearing and addressed all 3 related parcels together (21-0424 through 21-0426, parcels 13711310200, 13711310201 and 13711310500). As noted in the related Board Order for Petition 21-0424, Mr. Stewart testified that the 3 related lots were purchased in a bundle and had multiple challenges to overcome to build an improvement. They eventually were permitted to build by using the location of a previously existing house on the property to put the septic system, and by connecting to a spring system for water, as they discovered the cost to drill a well could have been up to \$150,000. Mr. Stewart discussed his supplemental evidence and addressed the Assessor's sales comparisons. 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 testified that the Assessor's Office is valuing the subject property as one contiguous economic unit, and they attribute less value to parcel 13711310200 (Petition 21-0424) as it only provides access to the improved site, parcel 13711310201 (Petition 21-0425). He noted if the parcels were to be sold, they would all be sold together. He informed the Board that at the time of assessment, the improved property on parcel 13711310201 (Petition 21-0425) was considered 40% complete and the structure was given a below average quality rating which depreciates the value total to \$249,900 for the improvement and entire 4+ acres. Mr. Johansen stated his sales range from 7 to 27 acres in size, and all are in similar zones and generally compete with the subject property. 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 of parcel 13711310201.

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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users use the WA Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: GUY & JO LYNN STEWART

Parcel Number(s): 13711310500

Assessment Year: 2021

Petition Number: 21-0426

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 Market Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>243,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>243,600</u>

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>243,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>243,600</u>

Assessor's Current Use Fair Value

<input checked="" type="checkbox"/> Land	\$ <u>2,710</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>2,710</u>

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>2,710</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>2,710</u>

This decision is based on our finding that: Petitioners Guy and Jo Lynn Stewart participated in the teleconference hearing and addressed all 3 related parcels together (21-0424 through 21-0426, parcels 13711310200, 13711310201 and 13711310500). As noted in the related Board Order for Petitions 21-0424 and 21-0425, Mr. Stewart testified that the 3 related lots were purchased in a bundle and had multiple challenges to overcome to build an improvement. The Petitioners put parcel 13711310500 in the open space/timberland program due to the improbability of putting a septic or well on the property. 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 testified that the Assessor's Office is valuing the subject property as one contiguous economic unit. Relative to parcel 13711310500, the property is enrolled in the open space/timberland program and no hard evidence has been presented to the Assessor's Office proving the property is unbuildable, therefore, they consider the potential exists for it to be developed. He asserted his sales range from 7 to 27 acres in size, and all are in similar zones and generally compete with the subject property. 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 of parcel 13711310500. The Board sustains the current use timber value as well as the market value based on the evidence presented.

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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users use the WA Relay Service by calling 711.