

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

Property Owner: KEVIN & KATHI MILLER

Parcel Number(s): 2183222200

Assessment Year: 2017

Petition Number: 17-0149

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**

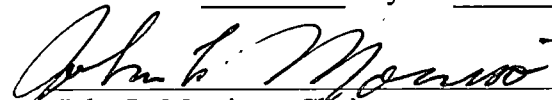
<input checked="" type="checkbox"/> Land	\$ 140,900
<input checked="" type="checkbox"/> Improvements	\$ 562,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 703,100</b>

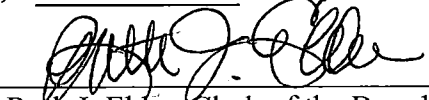
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 140,900
<input checked="" type="checkbox"/> Improvements	\$ 454,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 595,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Assessor recommended a reduction in the valuation of the improvements to \$520,800, for a new total value of \$661,700. The Board finds that the recommended reduction is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Petitioners disagree with the Assessor's comparable sales, and argued that their comparable sales are more similar to the subject property, noting that the Assessor used properties on other lakes, and that those properties have access via a two-lane, paved roads, whereas the subject property is accessed by a single lane gravel road. The Petitioners contend that: the water level remains high; the Assessor's statements that "water levels may rise during the wet season, but do not remain" are incorrect; and the rising water levels in the lake have resulted in increased wetlands, the loss of their beach, and difficulties in accessing their boats. The Petitioners contend that the subject residence is a two-story home rather than a rambler with a daylight basement. The Assessor's Representative did not participate in the hearing, but submitted a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that: only the Assessor's comparable sale 2 is located on Lake St. Clair; the Assessor's other comparable sales are located on other lakes; and the Assessor lists the subject property as a rambler-style home with a basement. The Board finds that an additional functional obsolescence adjustment is warranted, and that the building style is more similar to a two-story than a rambler-style home. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 27<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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