

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

Property Owner: GREGORY GAHM & PATTI JOHNSON

Parcel Number(s): 57200001300

Assessment Year: 2017

Petition Number: 17-0157

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	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 1,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 65,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 1,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 65,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. The subject property was purchased together with Parcel Number 57200001500. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative did not participate in the hearing. The Board finds that the Assessor has applied an unbuildable adjustment to the subject property. The Board concludes 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 8th day of March, 2018


James Harvison, 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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: GREGORY GAHM & PATTI JOHNSON

Parcel Number(s): 57200001500

Assessment Year: 2017

Petition Number: 17-0158

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

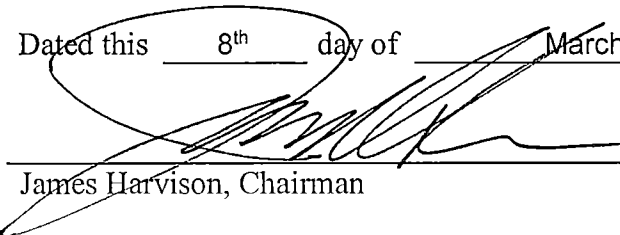
<input checked="" type="checkbox"/> Land	\$ 709,400
<input checked="" type="checkbox"/> Improvements	\$ 115,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 824,900

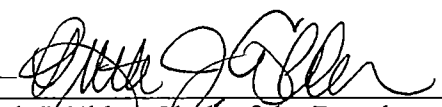
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 600,000
<input checked="" type="checkbox"/> Improvements	\$ 151,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 751,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. The Petitioner testified about the assessed value of other properties. The Board does not consider the assessed value of other properties or the increase in the assessed value of the subject property in determining the true and fair market value of the subject property as of January 1, 2017. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative did not participate in the hearing. The Board finds that the Assessor's sales comparison report grid provides overall adjustments rather than line item adjustments. The Board finds that the Assessor's comparable sales are all significantly smaller than the subject property in both waterfront footage and overall acreage, yet the overall adjustments are relatively minor. The Board adopts the Petitioner's requested value for the improvements based on the testimony and evidence presented. The Board finds that the subject property has 1,100 waterfront feet, but that the subject property is one exceptionally large private home site. The Board finds that additional consideration is warranted for the excess waterfront feet on the subject parcel. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 8th day of March, 2018


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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