

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

Property Owner: JOHN SCHOPF

Parcel Number(s): 23508420100

Assessment Year: 2017

Petition Number: 17-0176

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

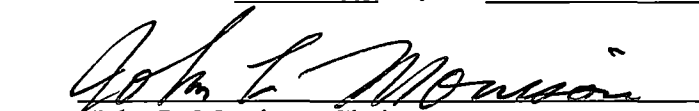
<input checked="" type="checkbox"/> Land	\$ 60,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,700

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 Petitioner testified that he accepts the Assessor's valuation for this parcel. The Assessor's Representative did not participate in the hearing, but provided 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 the parties are in agreement. The Board concludes 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 22nd day of October, 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 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED NOV 27 2018

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

Property Owner: JOHN SCHOPF

Parcel Number(s): 47200200800

Assessment Year: 2017

Petition Number: 17-0177

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

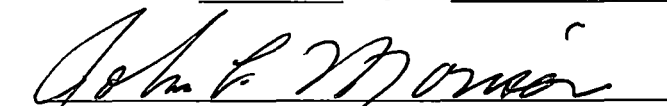
<input checked="" type="checkbox"/> Land	\$ <u>16,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>16,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>10,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,000</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value and adopts the Petitioner's requested value based on the testimony and evidence presented. The Petitioner requested a value for the land and total value of \$10,000. The Petitioner testified that a neighboring property located approximately 300 feet from the subject property, but not adjacent to the river, sold for \$7,500 in January 2018. The Petitioner testified that the subject property is mostly flood plain with a drainage ditch on it. The Assessor's Representative did not participate in the hearing, but provided 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 the subject property is unbuildable. The Board concludes that the Petitioner 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 22nd day of October, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED NOV 27 2018

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

Property Owner: JOHN SCHOPF

Parcel Number(s): 47200200900

Assessment Year: 2017

Petition Number: 17-0178

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

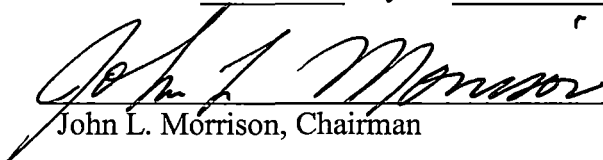
<input checked="" type="checkbox"/> Land	\$ 20,300
<input checked="" type="checkbox"/> Improvements	\$ 128,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 149,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 20,300
<input checked="" type="checkbox"/> Improvements	\$ 106,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 127,000

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 Petitioner testified that the subject property is the center parcel of several parcels that he owns and that his home is located on this parcel. The Petitioner requested a total value of \$120,000 for land and improvements. The Petitioner further testified that the front portion of the house is on piers, it is sinking, and it needs a footer that will support the house. He testified that: the piers are only ten feet from the river; the back portion of the house has a foundation; and water has run under the front of the home, but it has not flooded during the time that the Petitioner has lived there. The Petitioner contends that: the house is overvalued; it is in less than average condition due to settling; it has uneven floors; and the home has a shed roof versus a gabled roof. The Assessor's Representative did not participate in the hearing, but provided 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 the subject residence is impacted by settling issues and in less than average condition. The Board concludes that the Petitioner 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 22nd day of October, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED NOV 27 2018

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

Property Owner: JOHN SCHOPF

Parcel Number(s): 47200201000

Assessment Year: 2017

Petition Number: 17-0179

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	\$ 15,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 15,300

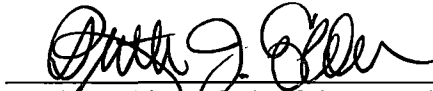
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 14,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 14,600

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 Petitioner states that he does not agree with the Assessor's recommended reduction in the value. The Petitioner contends that the subject property is still overvalued. He stated that the costs for reasonable use exception are prohibitive and that he would be required to obtain an exception for a septic system since the lot does not allow the required 250-foot building set back from the river. The Assessor's Representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended reduction. The Assessor recommended a reduction for the land and total value to \$14,600. The Board finds the reason for the reduction is not a manifest error correction per RCW 84.48.065(1)(a); therefore, the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Assessor has considered the impacts of the flood area. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 22nd day of October, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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