

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

Property Owner: PATRICK PATTERSON

Parcel Number(s): 77120216900

Assessment Year: 2017

Petition Number: 17-0182

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**

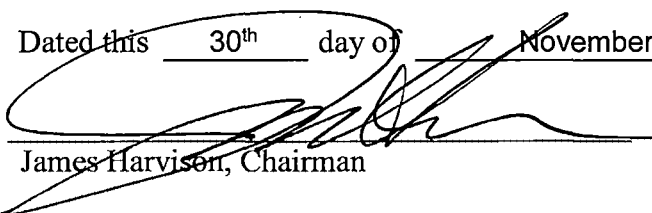
<input checked="" type="checkbox"/> Land	\$ 85,900
<input checked="" type="checkbox"/> Improvements	\$ 279,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 365,100</b>

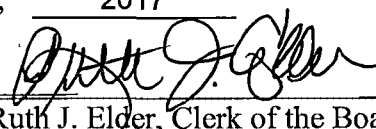
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 60,000
<input checked="" type="checkbox"/> Improvements	\$ 279,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 339,200</b>

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 presence of toxic algae in Summit Lake prevented the Petitioner from using household water, which is obtained from Summit Lake, for eight weeks this year; this toxic algae bloom is not an isolated incident; no filtration systems are effective in treating the toxic algae; Summit Lake being open to the public and the overpopulation of water fowl impact the water quality in the lake; a 1990 septic survey showed evidence of septic failures; only 4 of the 19 sales on the Assessor's Neighborhood Sales Listing draw water from the lake; there is not a mandatory homeowners association at Summit Lake; and the homeowners found that bringing in water from elsewhere was cost prohibitive. The Petitioner provided a comparable sale in support of his requested value and discussed the difference between the assessed value of the property at 1124 Summit Lakeshore Road NW and the subject property. The Board finds that the Petitioner's comparable sale is a distress sale and not representative of the market. The Board does not consider the assessed value of other properties 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 did not participate in the hearing. The Board finds the Petitioner's testimony to be compelling. The Board adjusts the land value in consideration of the impact of using the lake as a water source and the ongoing risk of algae blooms. 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 30<sup>th</sup> day of November, 2017

  
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](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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