

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

Property Owner: RONALD COLEMAN

Parcel Number(s): 58350200400

Assessment Year: 2017

Petition Number: 17-0188

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

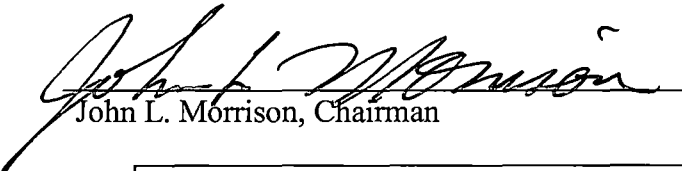
<input checked="" type="checkbox"/> Land	\$ 64,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 64,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 39,350
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 39,350

This decision is based on our finding that: The Board adopts the Petitioner's revised requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner requested a revised value of \$39,350. The Petitioner testified that the subject property is recreational property and that the restrictions make the lot unbuildable. The Petitioner explained that the well on this parcel serves a neighboring home, that is not the Petitioner's residence. 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 the Petitioner's arguments compelling. 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 1st day of November, 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.

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)

SHIPPED DEC 07 2018

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

Property Owner: RONALD COLEMAN

Parcel Number(s): 58350200800

Assessment Year: 2017

Petition Number: 17-0189

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

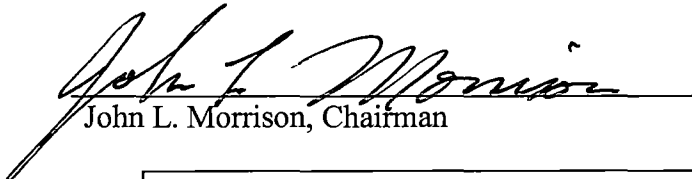
<input checked="" type="checkbox"/> Land	\$ <u>29,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>2,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>31,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>24,350</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>24,350</u>

This decision is based on our finding that: The Board adopts the Petitioner's revised requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner requested a revised total value of \$24,350 for the land only, and removal of the pump house value. The Petitioner explained that the Assessor is including the pump house on this parcel, but not on parcel number 58350200400, which was appealed under Petition Number 17-0188. The Petitioner contends that the restrictions make the lot unbuildable. 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 the Petitioner's arguments compelling. 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 1st day of November, 2018


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REV 64 0058 (6/9/14)

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