

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

Property Owner: MARJORIE SHAW

Parcel Number(s): 47200100600

Assessment Year: 2017

Petition Number: 17-0214

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

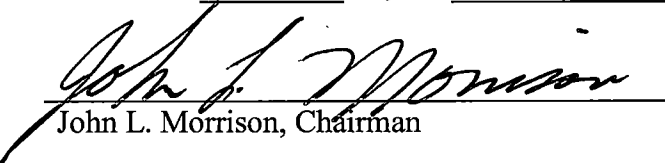
<input checked="" type="checkbox"/> Land	\$ 11,600
<input checked="" type="checkbox"/> Improvements	\$ 21,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 32,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 9,550
<input checked="" type="checkbox"/> Improvements	\$ 14,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 24,250

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 evidence presented. Neither party participated in the hearing. The Board relies, in a measure, on its previous review of the subject property. The Petition stated that: the property floods every winter; the cabin is rustic with an unfinished interior and a wood stove for heat; there is no well or septic; and access is via a private bridge and a dirt road. The Assessor's Representative 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 has limited utility for recreation and is subject to annual flooding. 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

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: MARJORIE SHAW

Parcel Number(s): 47200202200

Assessment Year: 2017

Petition Number: 17-0215

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

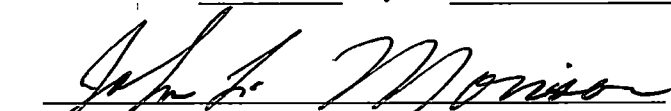
<input checked="" type="checkbox"/> Land	\$ <u>10,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,300</u>

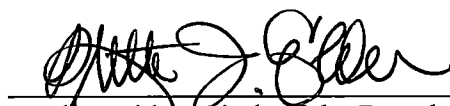
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>8,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>8,450</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 evidence presented. Neither party participated in the hearing. The Board relies, in a measure, on its previous review of the subject property. The Petition stated that: the property floods every year; fifteen feet of property was lost last winter; two feet of water flowed over the property last winter; and the property is in the 100-year flood plain. The Assessor's Representative 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 has very little utility for any purpose and is subject to annual flooding. 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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