

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

Property Owner: BART & CANDICE RYDALCH

Parcel Number(s): 12831130302

Assessment Year: 2017

Petition Number: 17-0237

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	\$ 101,000
<input checked="" type="checkbox"/> Improvements	\$ 683,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 784,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 101,000
<input checked="" type="checkbox"/> Improvements	\$ 633,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 734,000</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 subject home was built in 2009; the 2-acre parcel is not lakefront; only a small portion of the property is buildable due to a gully; the Assessor changed the quality from good to very good for the 2017 assessment year; the assessed value of the subject is higher than lakefront properties; and there is not a view when the trees have leaves. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that: the Assessor did not provide any detail regarding the adjustments to the comparable sales; the Assessor's comparable sales are not located in the same neighborhood as the subject property; and none of the sales on the neighborhood sales listing are similar to the subject property. The Board finds that the quality of the home is less than very good. 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 26<sup>th</sup> 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](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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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