

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

Property Owner: JONATHAN AND BARBARA DALEY

Parcel Number(s): 12702130400

Assessment Year: 2017

Petition Number: 17-0248

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

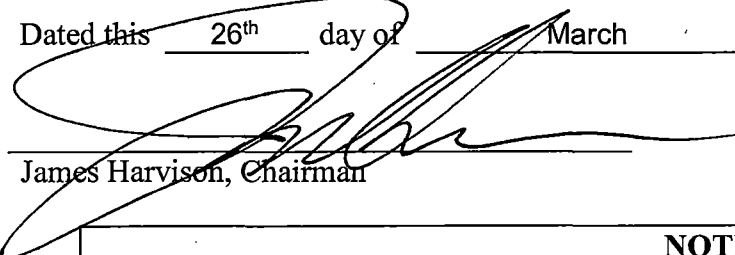
<input checked="" type="checkbox"/> Land	\$ 57,500
<input checked="" type="checkbox"/> Improvements	\$ 188,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 246,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 57,500
<input checked="" type="checkbox"/> Improvements	\$ 138,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 196,300

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 Petitioners purchased the subject property for \$165,500 on October 24, 2016, from the US Secretary of Housing and Urban Development via a special warranty deed. The Petitioner testified that: the subject property was vacant for more than 12 months at their time of purchase; the subject property had a failed septic system at the time of purchase and was not, therefore, eligible for financing; the subject home was not in very good condition at the time of purchase; the final approval for the sewer connection was approved on February 8, 2017, and they started to use the sewer in March 2017; the carriage house is actually an open room above the garage without a working heat source; and there are lots of unresolved electrical issues. The Petitioners submitted an excerpt of a fee appraisal from February 10, 2017, for \$190,000. 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 last page in the Assessor's Response labeled "Sales Comparison Approach" has extremely small font, is a poor quality scan, and is largely unintelligible. The Board finds that the subject residence was in less than very good condition as of January 1, 2017, with a failed septic system. The Board finds that the so-called "carriage house" is simply an open finished storage room above the garage without heat. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation. The Board adopts the Petitioners' requested value.

Dated this 26th 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 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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