

Corrected Order of the Thurston County
Board of Equalization

Property Owner: MICHAEL & SHARON ACKLEY

Parcel Number(s): 12613340100

Assessment Year: 2017

Petition Number: 17-0255

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	<u>68,100</u>
<input checked="" type="checkbox"/> Improvements	<u>297,500</u>
<input type="checkbox"/> Minerals	<u> </u>
<input type="checkbox"/> Personal Property	<u> </u>
TOTAL:	<u>365,600</u>

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>68,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>297,500</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>365,600</u>

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,270</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>297,500</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>304,770</u>

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,270</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>297,500</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>304,770</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of market value and the current use value based on the testimony and evidence presented.

The Petitioner testified that Zillow.com recommended a value of \$270,000, approximately a 10 percent increase, versus the County's increase of 16.8 percent. The Petitioners explained that the assessed value of their residence has increased more than 40 percent in the past three years. The Petitioner contends that the subject property is located in a pocket gopher area, although the Assessor does not recognize this. The Petitioner explained that they were unable to install a geothermal heat pump without going through the gopher habitat assessment process. He explained that when the heat pump failed, they were unable to wait until the next year to go through the gopher process. The Petitioner stated that this resulted in their missing out on favorable tax rebates for the geothermal heat pump that were not available with the purchase of a traditional heat pump. The Petitioner asserted that the Assessor was unwilling to increase the percentage of the wetlands based on the aerial photos. He testified that the Assessor's Representative stated that they would need to obtain a wetlands study to receive additional consideration.

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.

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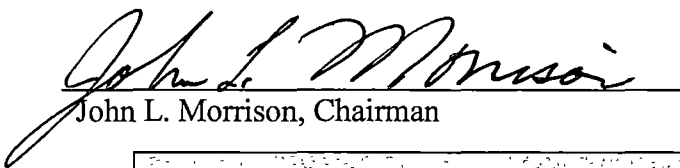
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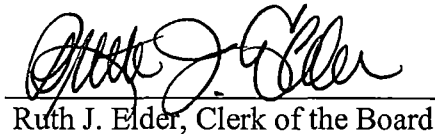
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Michael and Sharon Ackley
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The Board finds that the Petitioners did not provide any market evidence in support of the requested value. The Board does not consider the percentage of the assessment increase in determining the true and fair market value of the subject property as of January 1, 2017. The Board does not repose confidence in Zillow.com or other online estimators. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 25th 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.

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REV 64 0058 (6/9/14)

SHIPPED NOV 28 2018

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