

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

Property Owner: PATRICIA RICKER & DIANE D'ACUTI

Parcel Number(s): 21714440800

Assessment Year: 2017

Petition Number: 17-0362

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

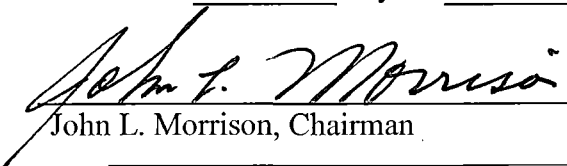
<input checked="" type="checkbox"/> Land	\$ 86,400
<input checked="" type="checkbox"/> Improvements	\$ 109,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 195,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 86,400
<input checked="" type="checkbox"/> Improvements	\$ 80,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 167,000

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 testified that: Thompson Creek runs through the subject property, with the buffer of approximately two acres being unusable; the enclosed porch is actually a mudroom that is 40 square feet, not 80 square feet; the wood stove is the only heat source; the subject home is built on cement at the ground level; and there is only one bedroom that is approximately 7 feet x 10 feet. The Petitioner explained the home is not one and a half stories, but that the original 20-foot x 20-foot structure had a small loft storage area that is accessed by stairs. She explained that the loft area is approximately half of the size of the original home and that the extreme roof pitch makes a large percentage of the loft area unusable, except as storage. The Petitioner contends that the average of the sales on the Assessor's Neighborhood Sales Listing supports a much lower valuation of \$161,000. 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 that additional consideration is warranted for the functional obsolescence for the unusual layout, the small single bedroom, the lack of a central heat source, the loft with limited utility, the very steep roof pitch, the unusual addition, and lack of a crawl space. The Board suggests that the Petitioners request an onsite inspection with the Assessor to verify the correct square footage. 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.

Dated this 27th day of September, 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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