

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

Property Owner: GEORGE OSBORNE JR.

Parcel Number(s): 12715130101

Assessment Year: 2017

Petition Number: 17-0364

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	\$ 433,800
<input checked="" type="checkbox"/> Improvements	\$ 18,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 452,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 433,800
<input checked="" type="checkbox"/> Improvements	\$ 11,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 445,300

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

The Petitioner testified that he acquired the subject property when he was working to develop the nearby State Patrol facility. He reported that Turk Schachle, the owner of the neighboring property, Parcel Number 12715130100, offered to sell him his property for \$220,000. He testified that Mr. Schachle eventually sold that property two years later for \$160,000 to Michael Auderer, the owner of Olympia Construction. He stated that the property is not being used as a residence and that there is currently a sign posted on the property that states that they will build to suit. The Petitioner testified that the 4.78 acre property located at the corner of 83rd and Armstrong is currently listed for sale for \$405,000, or \$1.94 per square foot. He testified that the subject property is located in the gopher zone and is currently used to store construction equipment. He stated that he may be required to connect to the City utilities rather than being allowed to install a well and septic due to high groundwater in the area.

The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$11,500 for a total recommended value of \$445,300. The Board finds that the recommended reduction is due to reducing the fencing from 1,200 lineal feet to 750 lineal feet. The Board finds that this change in the valuation is a manifest error correction pursuant to RCW 84.48.065(1)(a). Therefore, the standard of review remains clear, cogent, and convincing evidence. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor's Representative testified that the subject property had been adjusted as partially improved with utility service. She stated that whether the City of Tumwater will permit a septic system or require a hook up to the City sewer depends on what is proposed for the development on the subject property. She reviewed her comparable sales, noting that sales 1 and 3 have the same zoning as the subject property, though they do have water and sewer. She testified that comparable sales 4 and 5 do not have water or sewer and have no hope of sewer in the foreseeable future. The Assessor's Representative testified that she is familiar with the property previously owned by Mr. Schachle, which was a residence that was sold by the owner without being listed. She stated that the Petitioner had requested a value of \$1.53 per square foot, which is the same as the Yelm and Rochester sales, while the subject property is in a superior location in Tumwater.

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The Board finds the Petitioner's arguments unpersuasive. The Board does not consider the amount of assessment increase, the assessed values of other properties, or the listing price of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Board finds that the Assessor has corrected the measurement of the fence and has considered that the subject property is partially improved with light traffic. The Board concludes that the Petitioner 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 28th 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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