

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

Property Owner: ARGAL & DIANE OBERQUELL

Parcel Number(s): 44400001500

Assessment Year: 2017

Petition Number: 17-0366

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

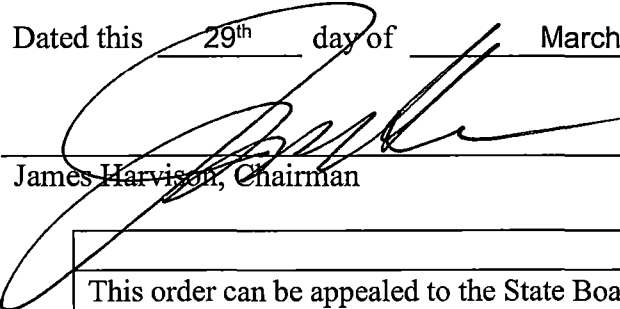
<input checked="" type="checkbox"/> Land	\$ 42,900
<input checked="" type="checkbox"/> Improvements	\$ 40,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 83,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 20,400
<input checked="" type="checkbox"/> Improvements	\$ 40,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 61,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner is an attorney with extensive land use experience. He testified that the subject property is an unbuildable privacy lot used as a buffer. The Petitioner testified that unlike the Assessor's comparable sales, the subject property does not have access to water or sewer. He objected to the amount of the assessment increase in the pole barn, whose original construction cost was approximately \$20,000. The Assessor's Representative did not participate in the hearing, but provided 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 the Petitioner's arguments persuasive. 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 29th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED APR 09 2018 

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

Property Owner: ARGAL & DIANE OBERQUELL

Parcel Number(s): 44400001600

Assessment Year: 2017

Petition Number: 17-0367

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

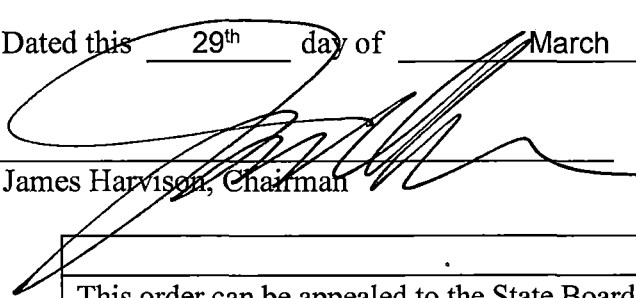
<input checked="" type="checkbox"/> Land	\$ 44,500
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 44,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 21,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 21,200

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner is an attorney with extensive land use experience. He testified that the subject property is an unbuildable privacy lot used as a buffer. The Petitioner testified that unlike the Assessor's comparable sales, the subject property does not have access to water or sewer. The Assessor's Representative did not participate in the hearing, but provided 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 the Petitioner's arguments persuasive. 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.

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