

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11813110200

Assessment Year: 2017

Petition Number: 17-0307

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	\$ 2,250,100
<input checked="" type="checkbox"/> Improvements	\$ 332,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 2,582,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 2,250,100
<input checked="" type="checkbox"/> Improvements	\$ 332,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 2,582,600

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The subject property is Loncar Mobile Home Park.

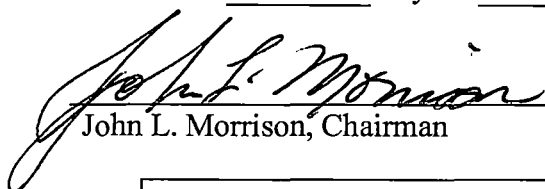
The Petitioner testified about the sale of Mountain Greens Mobile Home Park, Parcel Number 11833310100, for \$101,592 per pad on August 1, 2016. He explained that the space rent is \$650 per month. The Petitioner contends that all mobile homes in that park will lose value and that the owners will practically need to give their homes away. He asserts that this sale resulted in huge value increases for other mobile home parks. He shared concerns about the percentage of increase in the assessed value and the property taxes for the subject property. He asserts that something is wrong with the system when assessed values double. The Petitioner testified that the subject park rents for \$470 per month, and while the Assessor contends that his rents are too low, families on fixed incomes cannot afford huge rent increases. He stated that the subject mobile home park does not have amenities like other parks. He testified about the assessed values of Three C's Mobile Home Park, Parcel Number 11813241500, at \$31,841 per pad and Rainier Vista Mobile Home Park, Parcel Number 11813220200, at \$30,643 per pad. He argued that these assessed values are more fair than the current assessed value for the subject property.

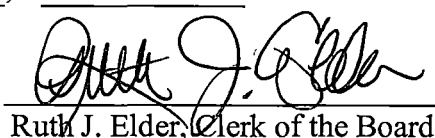
The Assessor's Representative provided a written Response include a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. She testified that the Assessor's goal is to value property at market value, and that the Assessor's values must follow the market. She explained that the Assessor cannot, by law, contain market values artificially to keep rents lower. The Assessor's Representative testified that Mountain Greens is an age 55+ mobile home park with a large clubhouse and nice amenities, which explains the high sales price. She clarified that the Assessor's Office is not valuing the subject property at the same level as Mountain Greens. The Assessor's Representative analyzed the subject property based on its rents, which projects its income-based value in the marketplace. She testified that the current assessed value for the subject property is well-supported by the comparable sales and income analysis.

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The Board does not find the Petitioner's arguments to be convincing. The Board finds that the personal hardship of the mobile home park owners and renters, the amount of assessment increase, and the amount of tax cannot be considered when determining the true and fair market value of the subject property as of January 1, 2017. The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board finds that the current assessed value is well-supported by the Assessor's comparable sales and income analysis. 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 29th day of August, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11813241500

Assessment Year: 2017

Petition Number: 17-0308

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

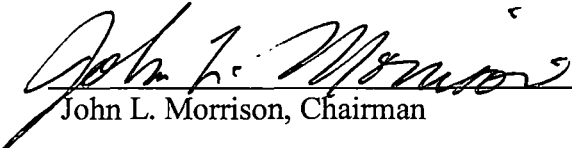
<input checked="" type="checkbox"/> Land	\$ 638,000
<input checked="" type="checkbox"/> Improvements	\$ 253,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 891,700

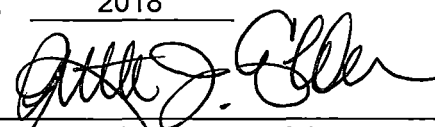
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 638,000
<input checked="" type="checkbox"/> Improvements	\$ 253,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 891,700

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner stated that he accepts the Assessor's current assessed value for the subject property and that he had intended to withdraw this petition. The Board found no reason to take testimony from the Parties based on the Petitioner's statement.

Dated this 29th day of August, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11815121300

Assessment Year: 2017

Petition Number: 17-0309

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	\$ 996,300
<input checked="" type="checkbox"/> Improvements	\$ 53,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,049,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 996,300
<input checked="" type="checkbox"/> Improvements	\$ 53,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,049,800

This decision is based on our finding that: The Board sustains 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.

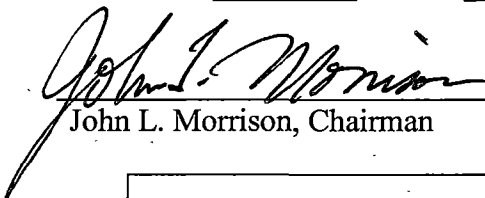
The Petitioner stated that the subject property is a lower-quality mobile home park built in 1950. The Petitioner reviewed the Assessor's comparable sales: Dolvin Mobile Home Park, which sold for \$15,000 per pad, and Whispering Woods Mobile Home Park, which sold for \$24,021 per pad. The Petitioner testified about the assessed value of \$18,810 per pad for the neighboring mobile home park, parcel numbers 11815121500 and 11815130700, Three C's Mobile Home Park, Parcel Number 11813241500, which is assessed at \$31,841 per pad and Rainier Vista Mobile Home Park, Parcel Number 11813220200, which is assessed at \$30,643 per pad. He argued that the subject mobile home park should be valued between \$15,000 and \$18,000 per pad. He shared concerns about the percentage of increase in the assessed value and the property taxes for the subject property. The Petitioner shared concerns about the sale of Mountain Greens Mobile Home Park, Parcel Number 11833310100, and its impact on the value of all other mobile home parks. The Petitioner argues that the subject property must be valued as a mobile home park and that the highest and best use of the subject property might not be feasible.

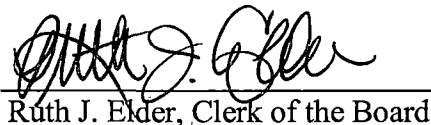
The Assessor's Representative provided a written Response include a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. She testified that the Assessor's Office believes that the subject property would eventually sell with parcel numbers 11815121500 and 11815130700 as one economic unit. She testified that the subject property is in a desirable location and that the value is in the land. She stated that the mobile home park is an interim use of the subject property and that it will likely be redeveloped to another use. The Assessor's Representative clarified that while the Assessor's Office continues to value the property as a mobile home park, the mobile home park improvements are currently only five percent of the assessed value, indicating that the mobile home park is nearing the end of its useful life. She stated that the land value for the subject property is well-supported by the vacant land sales with Martin Way frontage. She clarified that Dolvin Mobile Home Park is in a significantly inferior location compared to the subject property.

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The Board does not find the Petitioner's arguments to be convincing. The Board finds that the amount of assessment increase and the amount of tax cannot be considered when determining the true and fair market value of the subject property as of January 1, 2017. The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board finds that the current assessed value is well-supported by the Assessor's comparable sales and income analysis. 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 29th day of August, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11815121500

Assessment Year: 2017

Petition Number: 17-0310

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	\$ <u>210,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>22,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>232,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>168,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>20,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>188,800</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The Petitioner testified that he does not agree with the Assessor's recommended reduction in the valuation. At the hearing, he requested a total value of \$120,000 for the subject property. He stated that the subject property is a long, narrow parcel, and that the narrow width restricts the use of the property. The Petitioner testified that the subject property has septic systems.

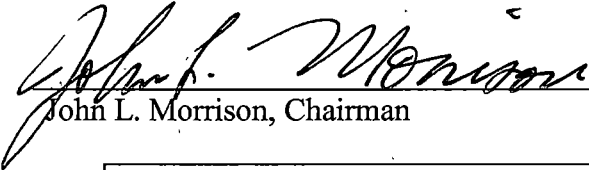
The Assessor's Representative recommended a reduction in the valuation of \$168,100 for the land, and \$20,700 for the improvements, for a total recommended value of \$188,800. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction in the valuation.

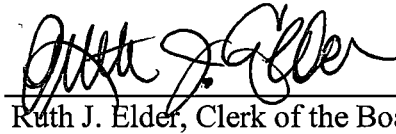
The Assessor's Representative provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the recommended value. She testified that the subject property is being valued together with parcel number 11815130700 as one economic unit. She stated that the mobile home park is an interim use of the subject property and that it will likely be redeveloped to another use. The Assessor's Representative clarified that while the Assessor's Office continues to value the property as a mobile home park, the mobile home park is nearing the end of its useful life. She stated that the less than ideal frontage and access are reflected in the recommended value. She testified that sewer is available to the subject property and would be required for any redevelopment.

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The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board finds that the Assessor has considered the property's characteristics in the recommended value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to support a further reduction in the valuation.

Dated this 29th day of August, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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

Property Owner: PAUL LONCAR

Parcel Number(s): 11815130700

Assessment Year: 2017

Petition Number: 17-0311

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	\$ <u>251,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>5,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>256,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>201,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>5,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>206,200</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The Petitioner testified that he does not agree with the Assessor's recommended reduction in the valuation. At the hearing, he requested a total value of \$150,000 for the subject property. He stated that the subject property is a long, narrow parcel, and that the narrow width restricts the use of the property. The Petitioner testified that the subject property has septic systems.

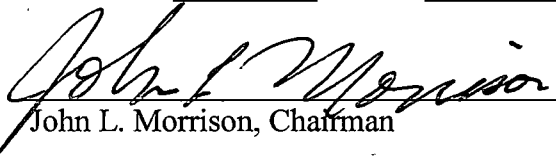
The Assessor's Representative recommended a reduction in the valuation of \$201,200 for the land, for a total recommended value of \$206,200. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction in the valuation.

The Assessor's Representative provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the recommended value. She testified that the subject property is being valued together with parcel number 11815121500 as one economic unit. She stated that the mobile home park is an interim use of the subject property and that it will likely be redeveloped to another use. The Assessor's Representative clarified that while the Assessor's Office continues to value the property as a mobile home park, the mobile home park is nearing the end of its useful life. She stated that the less than ideal frontage and access are reflected in the recommended value. She testified that sewer is available to the subject property and would be required for any redevelopment.

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Petition Number 17-0311
Paul Loncar
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The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board finds that the Assessor has considered the property's characteristics in the recommended value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to support a further reduction in the valuation.

Dated this 29th day of August, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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