

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99900035600

Assessment Year: 2017

Petition Number: 17-0312

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 33,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 33,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 10,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 10,000</b>

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 testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner testified that the subject property is a rental mobile home on a lot, but that it is similar to a unit in a mobile home park. He testified about the following comparable sales: parcel number 99800502200, a 1978 mobile home with 1,152 square feet located at 5530 Yakima Lane SE in Lacey that sold for \$7,000 on February 22, 2017; parcel number 99801323400, a 1983 mobile home of 768 square feet that sold for \$8,000 on January 4, 2017; and parcel number 99801509900, a 1986 mobile home of 1,120 square feet located at 1111 Archwood Drive SW #34 that sold for \$14,500 on December 15, 2016. The Petitioner requested a value of \$7,000 to \$14,000 for the subject property. He is not contesting the land value. 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 the Petitioner's arguments and comparable sales to be compelling evidence. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 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](http://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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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99900660700

Assessment Year: 2017

Petition Number: 17-0313

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 62,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 62,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 31,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 31,000</b>

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 Petitioner testified that he purchased the subject property for \$1 on July 25, 2017. He stated that the mobile home needed a new roof before it could be transported to his mobile home park in Moses Lake. He testified that the mobile home had extensive water damage, the floor had to be repaired, black mold in the walls had to be addressed, and there was no front porch. The Petitioner stated that it was not fair that he had to pay a year of advance tax based on a value of \$62,400. He reported that a mobile home moving company told him about this mobile home that needed to be moved. He stated that he put \$23,000 into the repairs and spent \$8,000 to move the mobile home to Moses Lake. The Petitioner testified about the sale of parcel number 99900993200 a 1999 mobile home of 1,848 square feet located at 4401 37th Ave SE #29 that sold for \$28,000 on February 27, 2017. 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 the previous owner was under duress to sell and that Mr. Loncar was required to move the subject mobile home. The Board finds that the mobile home was in less than average condition based on the Petitioner's testimony. The Board can only address the assessed value, not the rules governing the requirement to pay advance property taxes for a mobile home that is being moved out of the county. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901001000

Assessment Year: 2017 Petition Number: 17-0314

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**

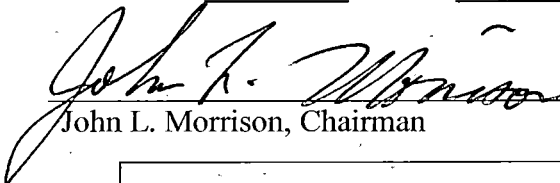
<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>30,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>30,400</u></b>

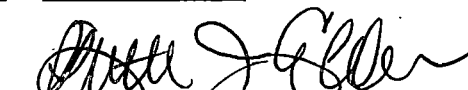
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>30,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>30,400</u></b>

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 Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner testified that the subject property is a 28 foot by 44-foot mobile home built in 1998 that is a rental unit in a mobile home park. He testified about the following comparable sales: parcel number 99900993200 a 1999 mobile home with 1,848 square feet located at 4401 37th Avenue SE Space #29 that sold for \$28,000 on February 27, 2017; parcel number 99901009400 a 1999 mobile home with 1,848 square feet located at 8809 Steilacoom Road SE #8 that sold for \$27,000 on April 14, 2016; parcel number 99900595400 a 1990 mobile home with 936 square feet located at 3805 College Street SE #92 in Lacey that sold for \$20,000 on January 23, 2017; and parcel number 99900660900 a 1992 mobile home with 1,248 square feet located at 9101 Steilacoom Road SE in Olympia that sold for \$14,000 on September 17, 2015. He contends that the location at Mushroom Corner affects the valuation. 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 does not find the Petitioner's comparable sales to be convincing. 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901009400

Assessment Year: 2017

Petition Number: 17-0315

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 46,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 46,300</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 27,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 27,000</b>

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 testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner purchased the subject property for \$27,000 on April 14, 2016. He testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's recent purchase of the subject property to be the most compelling evidence. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901033100

Assessment Year: 2017

Petition Number: 17-0316

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**

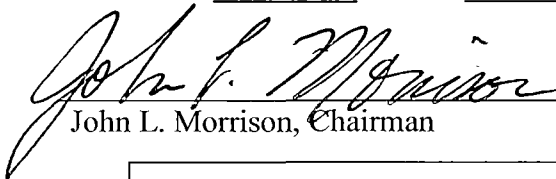
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 41,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 41,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 29,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 29,000</b>

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 testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner requested a value of \$27,000. He testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; parcel number 99901009400, a 1999 mobile home of 1,848 square feet that sold for \$27,000 on April 14, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's arguments and comparable sales to be persuasive. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901079600

Assessment Year: 2017

Petition Number: 17-0317

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 40,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 40,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 30,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 30,000</b>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner requested a value of \$30,000. He testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; parcel number 99901009400, a 1999 mobile home of 1,848 square feet that sold for \$27,000 on April 14, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's arguments and comparable sales to be persuasive. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:    • Assessor    • Petitioner    • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901196600

Assessment Year: 2017

Petition Number: 17-0318

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**

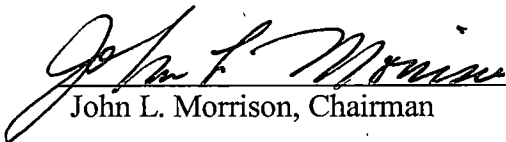
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 22,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 22,100</b>

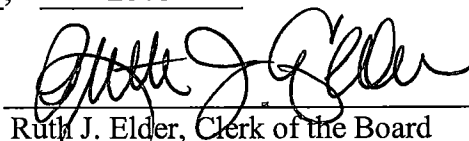
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 17,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 17,000</b>

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 Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner testified that he purchased the subject mobile home from a mobile home park outside of Thurston County that was closing. At the hearing, he requested a value of \$12,500. He testified about the following comparable sales: parcel number 99801509900, a 1986 mobile home with 1,120 square feet located at 1111 Archwood Drive SW #199 that sold for \$14,500 on December 15, 2016; parcel number 99801429800, a 1984 mobile home of 1,152 square feet located at 4401 37th Avenue SE #5 in Lacey that sold for \$10,000 on September 15, 2016; and parcel number 99900038400, a 1983 mobile home of 1,196 square feet located at 9101 Steilacoom Road SE #107 that sold for \$15,000 on April 12, 2016. 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 the Petitioner's arguments to be compelling evidence. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901196700

Assessment Year: 2017

Petition Number: 17-0319

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**

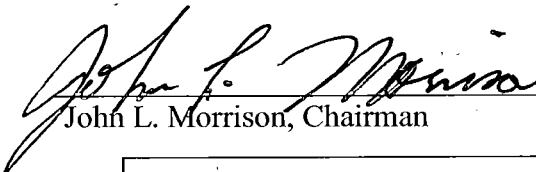
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 22,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 22,200</b>

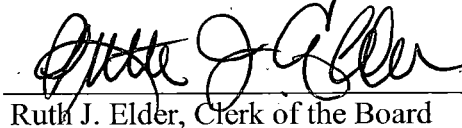
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 17,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 17,000</b>

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 Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner testified that he purchased the subject mobile home for \$3,500 from a mobile home park outside of Thurston County that was closing. He reported that at the time of purchase, the mobile home had black mold that needed to be addressed. At the hearing, he requested a value of \$12,500. He testified about the following comparable sales: parcel number 99801509900, a 1986 mobile home with 1,120 square feet located at 1111 Archwood Drive SW #199 that sold for \$14,500 on December 15, 2016; parcel number 99801429800, a 1984 mobile home of 1,152 square feet located at 4401 37th Avenue SE #5 in Lacey that sold for \$10,000 on September 15, 2016; and parcel number 99900038400, a 1983 mobile home of 1,196 square feet located at 9101 Steilacoom Road SE #107 that sold for \$15,000 on April 12, 2016. 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 the Petitioner's arguments to be compelling evidence. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901218300

Assessment Year: 2017

Petition Number: 17-0320

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**

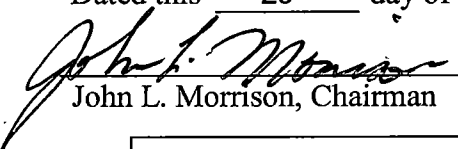
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 51,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 51,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 32,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 32,000</b>

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 testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner requested a value of \$25,000. He testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; parcel number 99901009400, a 1999 mobile home of 1,848 square feet that sold for \$27,000 on April 14, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's arguments and comparable sales to be persuasive. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901222000

Assessment Year: 2017

Petition Number: 17-0321

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**

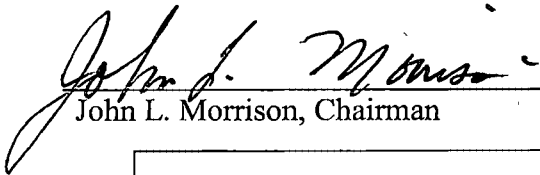
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 43,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 43,000</b>

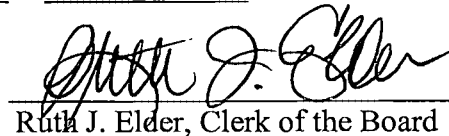
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 27,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 27,000</b>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner requested a value of \$27,000. He testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; parcel number 99901009400, a 1999 mobile home of 1,848 square feet that sold for \$27,000 on April 14, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's arguments and comparable sales to be persuasive. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 99901224700

Assessment Year: 2017

Petition Number: 17-0322

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**

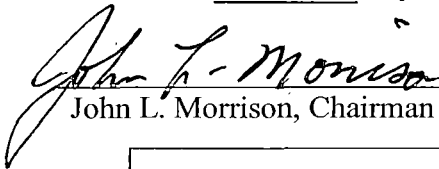
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 69,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 69,100</b>

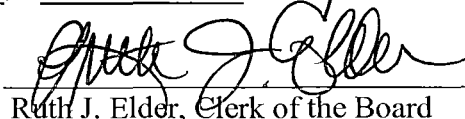
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 32,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 32,000</b>

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 Petitioner testified that it was not fair for the Assessor to use owner-occupied properties that recently sold to set the assessed values for existing rental mobile home units such as the subject property. He stated that he does a lot of the repair work himself. He testified that the assessed values increase tremendously when he uses a \$30 bucket of paint on a mobile home, and that is unfair. The Petitioner purchased the subject property for \$17,500. He contends that it is not tied to the land and should be compared to mobile homes in parks. The Petitioner testified about the following comparable sales: parcel number 99900645400, a 1992 mobile home with 1,782 square feet located at 3244 66th Avenue SW #23 in Olympia that sold for \$22,000 on September 10, 2015; parcel number 99900090900, a 1987 mobile home of 1,248 square feet located at 1111 Archwood Drive SW #303 in Olympia that sold for \$26,500 on October 27, 2016; parcel number 99901009400, a 1999 mobile home of 1,848 square feet that sold for \$27,000 on April 14, 2016; and parcel number 99900993200, a 1999 mobile home of 1,848 square feet located at 4401 37th Avenue SE #29 in Lacey that sold for \$28,000 on February 27, 2017. He contends that the location in Mushroom Corner is less desirable and impacts the value. 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 the Petitioner's arguments and comparable sales to be persuasive. The Board concludes that the Petitioner 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 29<sup>th</sup> day of August, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: PAUL LONCAR

Parcel Number(s): 46870047800

Assessment Year: 2017

Petition Number: 17-0323

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**

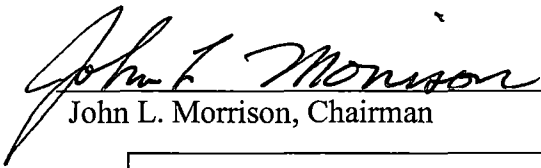
<input checked="" type="checkbox"/> Land	\$ 48,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 48,700</b>

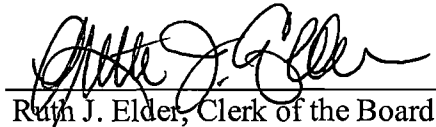
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 25,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 25,000</b>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The subject property is a lot in the Evergreen Shores neighborhood. The Petitioner testified that this is a very low-end area with lots of trash and drug activity. He requested a value of \$25,000. The Petitioner testified about the following comparable sales: parcel number 46870041900, a 0.5-acre lot located at 5305 78th Court SW that sold for \$6,500 on December 21, 2016; parcel number 46860013000, a 0.269-acre lot located at 5210 79th Court SW that sold for \$48,000 on September 21, 2017; and parcel number 46870045600, a 0.838-acre lot located at 8110 Catkin Court SW that sold for \$6,800 on September 12, 2014. 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 grid in support of the current assessed value. The Board finds the Petitioner's arguments to be convincing. The Board finds that the subject property is located in a less than fair neighborhood. The Board concludes that the Petitioner 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 29<sup>th</sup> 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)

SHIPPED OCT 02 2018

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

Property Owner: PAUL LONCAR

Parcel Number(s): 46870047900

Assessment Year: 2017

Petition Number: 17-0324

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**

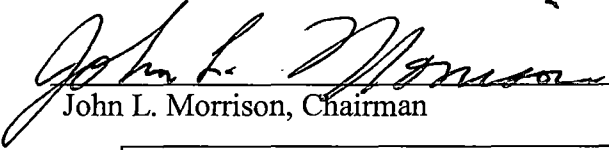
<input checked="" type="checkbox"/> Land	\$ <u>48,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>48,700</u></b>

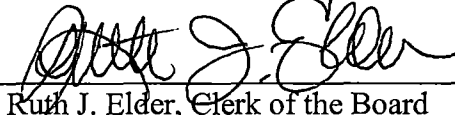
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>25,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>25,000</u></b>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The subject property is a lot in the Evergreen Shores neighborhood. The Petitioner testified that this is a very low-end area with lots of trash and drug activity. He requested a value of \$25,000. The Petitioner testified about the following comparable sales: parcel number 46870041900, a 0.5-acre lot located at 5305 78th Court SW that sold for \$6,500 on December 21, 2016; parcel number 46860013000, a 0.269-acre lot located at 5210 79th Court SW that sold for \$48,000 on September 21, 2017; and parcel number 46870045600, a 0.838-acre lot located at 8110 Catkin Court SW that sold for \$6,800 on September 12, 2014. 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 grid in support of the current assessed value. The Board finds the Petitioner's arguments to be convincing. The Board finds that the subject property is located in a less than fair neighborhood. The Board concludes that the Petitioner 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 29<sup>th</sup> 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)

SHIPPED OCT 02 2018