

Order of the Thurston County Board of Equalization

Property Owner: PRITCHETT FAMILY LLC.

Parcel Number(s): 12714110501

Assessment Year: 2017

Petition Number: 17-0326

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	\$	385,400
<input checked="" type="checkbox"/> Improvements	\$	1,601,600
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
TOTAL:	\$	1,987,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	385,400
<input checked="" type="checkbox"/> Improvements	\$	1,601,600
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
TOTAL:	\$	1,987,000

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 testified that he must submit to an annual review due to the critical areas ordinance and habitat restrictions related to the Mazama pocket gopher. He contends that there is a stigma on the land. The Petitioner testified that he will need to update the Mazama Pocket Gopher Habitat Management Plan that was dated March 17, 2009. The Petitioner contends that: the Assessor's calculation of the potential rental space is incorrect; Building H is not a rentable space and is classified as agricultural use; the certificate of occupancy for Building H was dated April 25, 2018 and sprinklers have not yet been installed; 2,400 square feet is office, an apartment, and a garage; the hallways and perimeter lip that cannot be rented should be deducted; and 38% of the storage space is damaged and cannot be rented. He contends that any potential buyer would consider the \$448,550 cost to cure estimate.

The Assessor's Representative provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. She testified that: there is no evidence that Mazama pocket gophers have been established on the subject property or his other parcel number 12714110600; the Petitioner was permitted to bring in water and sewer lines to both of his properties without any mitigation; there is not a requirement for annual gopher studies; new studies are only required when the property owner further develops the property; there is no evidence that the Petitioner's development of these properties has been impacted by pocket gophers or mitigation requirements; and the Petitioner's proposal to construct new buildings and to convert existing buildings for marijuana production was granted a determination of non-significance. The Assessor's Representative further testified that: the Petitioner has not provided the Assessor's Office with income and expense information, including the number of units; that the Petitioner is double-counting the cost to cure; and that the income approach supports a greater value than the current assessed value. She stated that Assessor's Comparable Sale 1 supports the current assessed value for the subject property and that the Assessor's sales support her capitalization rate.

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The Board finds that the Petitioner did not demonstrate how the prairie habitat restrictions have adversely impacted the development of the subject property. The Board finds that the Petitioner did not provide comparable sales to support his requested value. The Board finds that the Petitioner did not provide an income approach to support his requested value. The Board finds the Assessor's argument that the Petitioner has not been impacted by prairie habitat restrictions to be particularly convincing. The Board finds that the Assessor's three approaches to value support the current assessed value. 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 31th day of May, 2018


John L. Morrison, Vice 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)

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Order of the Thurston County Board of Equalization

Property Owner: PRITCHETT FAMILY LLC.

Parcel Number(s): 12714110600

Assessment Year: 2017

Petition Number: 17-0327

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>447,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>111,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>559,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>447,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>111,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>559,400</u>

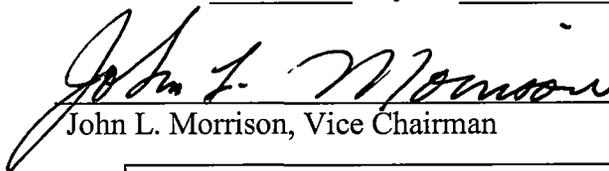
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property and the Petitioner's adjoining property, parcel number 12714110501.

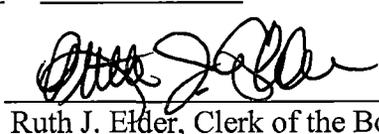
The Petitioner testified that the subject property has not been surveyed for Mazama pocket gophers. He contends that there is a stigma and uncertainty involved with this property. The Petitioner testified that he is only challenging the land value and that he agrees with the Assessor's improvement value.

The Assessor's Representative provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that the Petitioner has not submitted any evidence of development restrictions related to the Mazama pocket gopher.

The Board finds that the Petitioner did not demonstrate how the prairie habitat restrictions have adversely impacted the development of the subject property. The Board finds that the Petitioner did not provide comparable sales to support his requested value. The Board finds that the Petitioner did not provide an income approach to support his requested value. The Board finds the Assessor's argument that the Petitioner has not been impacted by prairie habitat restrictions to be particularly convincing. The Board finds that the Assessor's three approaches to value support the current assessed value. 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 31th day of May, 2018


John L. Morrison, Vice Chairman


Ruth J. Elder, Clerk of the Board

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