

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

Property Owner: CHRISTOPHER FOSTER & KRISTIN ROLLAND-FOSTER

Parcel Number(s): 59280000200

Assessment Year: 2017

Petition Number: 17-0332

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	\$ 153,500
<input checked="" type="checkbox"/> Improvements	\$ 350,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 504,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 153,500
<input checked="" type="checkbox"/> Improvements	\$ 317,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 470,800</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and the evidence presented. The Petitioner testified that: the subject property was previously a rental; the property was listed for sale for \$440,000 and reduced to \$420,000 without any showings; the golf cart path is misplaced and encroaches on the backyard of the subject property; the backyard cannot be used due to the 30-foot setback requirements from the golf cart path; and the roof leaked in the attic resulting in damage. The Petitioner provided a fee appraisal from September 1, 2016, for \$440,000. He explained that the fee appraiser was not aware of the issues with the golf cart path or the roof leak. The Assessor recommended a reduction in the valuation of the improvements to \$317,300, for a total recommended value of \$470,800. The Board finds that the Assessor's recommended reduction was not the result of a manifest error correction pursuant to Revised Code of Washington 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. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Board finds that the Petitioners' fee appraisal did not include any adjustments for a golf course view or golf course lot, and that one of the comparable sales was a townhome. The Board does not find the Petitioners' fee appraisal to be convincing. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28<sup>th</sup> day of June, 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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