

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

Property Owner: JACK & SUSAN SERGOJAN, ALEKSANDR SERGOJAN & WALTHER SERGOJAN
Parcel Number(s): 14809310100
Assessment Year: 2017 Petition Number: 17-0338

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

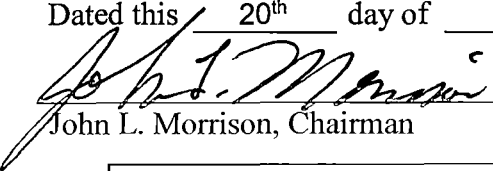
<input checked="" type="checkbox"/> Land	\$ <u>60,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>60,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>20,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>20,000</u>

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 review of the subject property. The Petitioners purchased the subject property for \$20,000 on May 11, 2015. The Petitioners contend that: the subject property was on the market for nine years; no ingress or egress is available; the Petitioners had a right of first refusal as a result of purchasing the neighboring parcel; the Department of Natural Resources offered to purchase the subject from the previous owners in 2015 for \$20,000; and the Petitioners matched that offer and purchased the property. The Petitioners explained that Jack and Susan Sergiojan own the adjacent property, which they are purchasing on a private real estate contract, whereas Jack and Susan Sergiojan and their sons Aleksander and Walther Sergiojan own the subject property. The Petitioners contend that they cannot grant an easement to the neighboring property without the permission of the contract holder. The Assessor's Representative did not attend the hearing, but provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor contends that: the subject property was not listed in the Multiple Listing Service; the sale is not valid; and that the Petitioners own the adjacent property, which provides access to the subject property. The Board finds that an additional adjustment for the shape of the subject property is warranted. The Board also finds that there was no recorded easement providing access to the subject property as of January 1, 2017. The Board finds the Petitioners' arguments to be compelling. 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 20th day of September, 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 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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