

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

Property Owner: DAVID S CRAWFORD

Parcel Number(s): 55801600200

Assessment Year: 2017

Petition Number: 17-0343

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

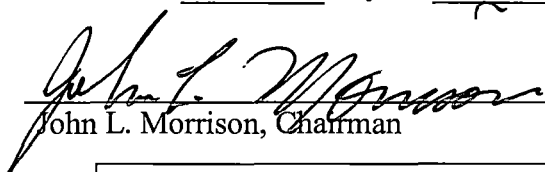
<input checked="" type="checkbox"/> Land	\$ 42,300
<input checked="" type="checkbox"/> Improvements	\$ 191,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 234,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 42,300
<input checked="" type="checkbox"/> Improvements	\$ 145,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 187,300

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 there was a recall of the Cladwood mobile home siding, and that he received a \$2,000 settlement, which allowed him to replace the siding on one side of the mobile home with T-111 siding. The Petitioner also testified that: there is an error in the square footage of the living space; the subject property needs a new roof; the skylight is leaking; the eaves are rotting; three-quarters of the siding is still recalled Cladwood siding that is rotting; and the mobile home is pit set so that two feet of the four feet wood skirting is covered with dirt. The Petitioner contends that the quality of the mobile home is less than good, and the condition is less than average. The Petitioner stated that the Realtor, Diane Weaver, estimated the value of the subject property at \$185,000 to \$200,000 in 2016. The Petitioner also noted that the subject property has a forty-foot recorded easement for ingress and egress for the neighboring properties. The Petitioner is concerned about the percentage of increase in assessed value, noting that mobile homes do not appreciate in value and that the assessed value is more than the original purchase price. The Petitioner contends that the property at 16943 Sargent Rd SW, Rochester WA 98579, is superior to the subject property. 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 mobile home quality is less than good, and the condition is less than average. 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 1st day of November, 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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