

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

Property Owner: WILLIAM & ELIZABETH BERGH

Parcel Number(s): 12636140400

Assessment Year: 2017

Petition Number: 17-0347

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	\$ 69,400
<input checked="" type="checkbox"/> Improvements	\$ 197,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 266,600</b>

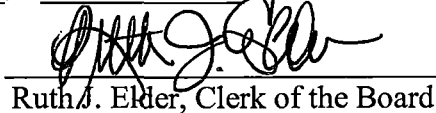
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 43,700
<input checked="" type="checkbox"/> Improvements	\$ 187,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 231,000</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 review of the subject property. The Petitioner testified about the periodic flooding of the subject property, stating that: they cannot have livestock in standing water; they must pay for flood insurance because the property is located in the flood plain; any prospective buyer with a mortgage would also be required to carry flood insurance; and both the land and the improvements are affected by the flooding issue. The Petitioner testified about the sale of the property located at 17426 Mima Acres DR SE, for \$320,000 on November 17, 2016, reporting that the current owners were not aware of the flooding issues and advised that they would never have purchased the property if they had known about the flooding. The Petitioner testified about the impacts of a new development, Hidden Meadows, and the potential for the run off to increase the flooding on 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 additional consideration is warranted for the impact of the location in the flood zone. The Board finds that there is little contributory value of the utility building, which is significantly impacted by flooding, making storage impractical. 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 24<sup>th</sup> 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](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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