Order of the Thurston County Board of Equalization

Property Owner:	JUDITH DA SILVA					
Parcel Number(s):	83012000700		\			
Assessment Year:	2017	Petition Number: 17-035	5			
Having considered the evidence presented by the parties in this appeal, the Board hereby:						
Assessor's True and Fair Value Determination BOE True and Fair Value Determination						
∠ Land √	\$ 81,000	∠ Land	\$ 26,000			
	ts \$ 0		\$ 0			
☐ Minerals	\$	☐ Minerals	\$			
Personal Prop	perty \$	Personal Property	\$			
TOTAL:	\$ 81,000	TOTAL:	\$ 26,000			
on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that the subject property is 100 percent consumed by wetlands and wetland buffers. The Petitioner testified that the subject property is in the urban growth area, so she would need to work with both Thurston County and the City of Olympia on any development. She reviewed the extensive costs that would be involved with developing the property, including significant costs to connect to the public sewer, water, power, cable, and phone. The Petitioner testified about the sale of the property at 2415 Division St NW, Parcel number 09750034000, which sold for \$42,500 on September 20, 2013. She testified that other than being close to a city water line, this property is most similar 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 subject property is subject to significant development restrictions and expense that warrant further adjustment. 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 30 th	day of August		, ,			
John L	Monio	Atte Da				
John L. Morrison, C	Chairman	Ruth J. Elder, Clerk of th	é 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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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)

Order of the Thurston County Board of Equalization

Property Owner: _	JUDITH DA SILVA	<u> </u>				
Parcel Number(s):	83012100700					
Assessment Year:	2017	Petition Number: 17-0356	<u> </u>			
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 BOE True and Fair Value Determination						
∠ Land	\$ 31,100	∑ Land	\$ 25,000			
	s \$ 0	☐ Improvements	\$ 0			
☐ Minerals	\$	☐ Minerals	\$			
Personal Prop	perty \$	Personal Property	\$			
TOTAL:	\$ 31,100	TOTAL:	\$ 25,000			
on the testimony and consumed by wetland growth area, so she development. She resincluding significant testified about the statistical about the statistic	d evidence presented and sand wetland but would need to work eviewed the extension costs to connect the property ber 20, 2013. She to subject property. She as the subject property en response including the rent assessed value tions and expense the ent, and convincing	hat: The Board overrules the Assessor's deterded. The Petitioner testified that the subject profifers. The Petitioner testified that the subject of k with both Thurston County and the City of live costs that would be involved with develop to the public sewer, water, power, cable, and pat 2415 Division St NW, Parcel number 0975 estified that other than being close to a city where testified that the Assessor's comparable sale perty. The Assessor's Representative did not pring a market-adjusted cost approach and a sale. The Board finds that the subject property is that warrant further adjustment. The Board cost evidence sufficient to overcome the Assessor in the valuation. August 2018	operty is 100 percent property is in the urban Olympia on any oing the property, whone. The Petitioner 0034000, which sold for ater line, this property is les are not located in the participate in the hearing, es comparison approach subject to significant includes that the Petitioner			
11 for and and of the						
John I Marriago C	Will our	Ruth J. Elder, Clerk of the	Roard			
John L. Morrison, Chairman Ruth J. Elder, Clerk of the Board						

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Thurston County Board of Equalization

Property Owner:	JUDITH DA SILVA					
Parcel Number(s):	83012900101					
Assessment Year:	2017	Petition Number: 17-035	7			
Having considered	the evidence presented by the partie	es in this appeal, the Board h	ereby:			
sustains overrules the determination of the assessor.						
Assessor's True and Fair Value Determination BOE True and Fair Value Determination						
∠ Land	\$ 64,800	∠ Land	\$ _30,000			
M Improvement	ts \$ <u>0</u>	<u> </u>	\$ <u>0</u>			
☐ Minerals	\$	Minerals	\$			
Personal Prop	perty \$	Personal Property	\$			
TOTAL:	\$ 64,800	TOTAL:	\$ 30,000			
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 that the subject property is 100 percent consumed by wetlands and wetland buffers. She stated that this property has the same development restrictions as her other properties, but that the expense will be greater to develop this property. The Petitioner testified that the subject property is in the urban growth area, so she would need to work with both Thurston County and the City of Olympia on any development. She reviewed the extensive costs that would be involved with developing the property, including significant costs to connect to the public sewer, water, power, cable, and phone. The Petitioner testified about the sale of the property at 2415 Division St NW, Parcel number 09750034000, which sold for \$42,500 on September 20, 2013. She testified that other than being close to a city water line, this property is most similar 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 subject property is subject to significant development restrictions and expense that warrant further adjustment. 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 30 th	day of August	2018	γ_{00}			
los f	Monor	(Matter)	Che Contract of the Contract o			
John L. Morrison, (Chairman	Ruth J. Elder, Clerk of th	e Board			
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REV 64 0058 (6/9/14)