

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

Property Owner: JUDITH DA SILVA

Parcel Number(s): 83012000700

Assessment Year: 2017

Petition Number: 17-0355

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**

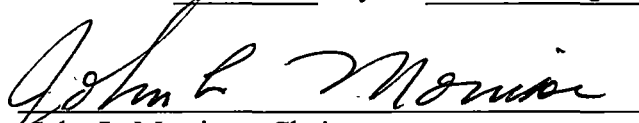
<input checked="" type="checkbox"/> Land	\$ <u>81,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>81,000</u></b>

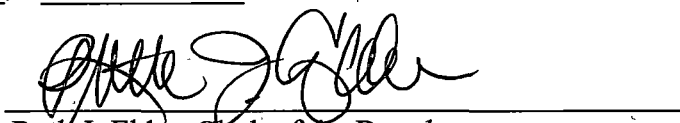
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>26,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>26,000</u></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 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<sup>th</sup> day of August, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. 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)

**SHIPPED SEP 26 2018**

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

Property Owner: JUDITH DA SILVA

Parcel Number(s): 83012100700

Assessment Year: 2017

Petition Number: 17-0356

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	\$ 31,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 31,100</b>

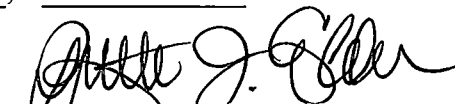
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 25,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 25,000</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 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. She testified that the Assessor's comparable sales are not located in the same neighborhood as 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<sup>th</sup> day of August, 2018

  
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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED SEP 26 2018**

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

Property Owner: JUDITH DA SILVA

Parcel Number(s): 83012900101

Assessment Year: 2017

Petition Number: 17-0357

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	\$ 64,800
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 64,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 30,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 30,000</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 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.

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