

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

Property Owner: CATHERINE KITTO

Parcel Number(s): 38750005100

Assessment Year: 2017

Petition Number: 17-0361

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**

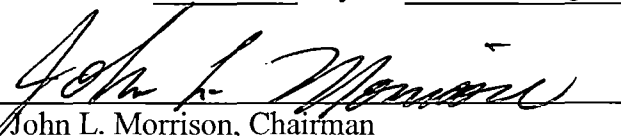
<input checked="" type="checkbox"/> Land	\$ 98,500
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 98,500</b>

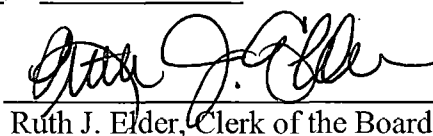
**BOE True and Fair Value Determination**

<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 Petitioner testified that: the subject property is a vacant lot that she has owned for many years; a pocket gopher inspection was approved in October 2017; and the property could not be sold before the pocket gopher inspection was approved. She testified that the subject property is located 187 feet from the nearest sewer connection and cost estimates are between \$60,000 and \$70,000 to connect to the sewer. She explained that the City of Lacey will not allow an interim septic permit, even though other homes in the neighborhood are already on septic systems. The Petitioner testified that there was interest from buyers until they found out about the sewer connection issue. The Petitioner provided a competitive market analysis by Casey Jones, Real Estate Broker, that indicates a value of \$50,000 to \$60,000. The Assessor's representative did not participate in the hearing, but provided a written response in support of the current assessed value. The Board finds that the Assessor's response to this Petition included the cost valuation report and neighborhood sales listing for another property (parcel number 70280310400). The Assessor's response also included a sales comparison approach in support of the current assessed value. The Board finds that additional consideration is warranted for the restrictions and the substantial development costs. The Board finds that the prairie habitat issues were not resolved as of the January 1, 2017, assessment date. 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 9<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.

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

**SHIPPED AUG 28 2018**