

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

Property Owner: DAVID L. HALL

Parcel Number(s): 09440062000

Assessment Year: 2017

Petition Number: 17-0496

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

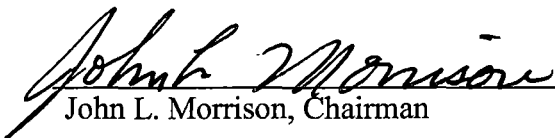
<input checked="" type="checkbox"/> Land	\$ 76,800
<input checked="" type="checkbox"/> Improvements	\$ 93,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 170,700

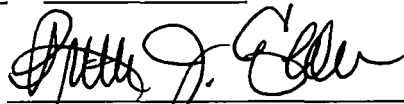
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 50,000
<input checked="" type="checkbox"/> Improvements	\$ 66,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 116,500

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 reviews of the subject property. The Petitioner testified that: the property is located on a narrow one-lane dead end road; the structure was built in the 1920's; the home was likely owner-built with cobbled together additions; water from the higher lots to the east run across the subject property; the Assessor's photographs are taken during the dry season (September 1, 2016); there are not two bedrooms; the kitchen floors are not level; there are gaps between the floor and the foundation and a lack of supports; and the cinder block foundation might have been added after the initial construction. The Petitioner testified that he was unable to identify similar properties that have sold. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided 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 less than fair quality and in less than average condition for its age. The Board finds that the Assessor allowed inadequate physical depreciation (62 percent good) for a less than fair quality residence built in 1938 in less than average condition. The Board finds that additional consideration is warranted for the restrictions in redeveloping the subject property, which would require connecting to the City's sewer system. 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 19th day of April, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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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

SHIPPED MAY 07 2018

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

Property Owner: DAVID L. HALL

Parcel Number(s): 09440065001

Assessment Year: 2017

Petition Number: 17-0497

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

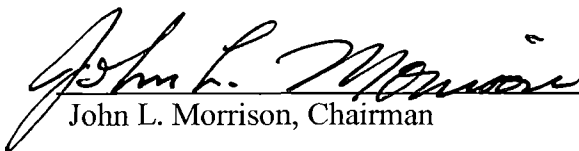
<input checked="" type="checkbox"/> Land	\$ <u>29,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>29,200</u>

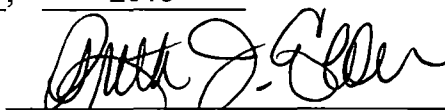
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>22,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>22,000</u>

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 reviews of the subject property. The Petitioner testified that: the subject property adjoins another parcel that he owns (09440062000); he had hoped to build a retirement home across the two lots; development of the subject property would require connection to the City's sewer system; he has met with contractors and design engineers regarding connection to the sewer; connecting to the sewer would involve an installation of 1,000 to 1,500 lineal feet down a ravine and a minimum of three manholes; connecting to the sewer would also require the property owner to pay a latecomer's fee; and connecting to the sewer will be cost prohibitive, making development of the subject property infeasible. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Assessor's comparable sales do not appear to be as severely encumbered by restrictions as the subject property. The Board finds that the Assessor has applied a 50 percent reduction for restrictions. The Board finds that additional consideration is warranted for the restrictions and excessive development costs for the subject property. 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. The Board adopts the Petitioner's requested value.

Dated this 19th day of April, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: DAVID L. HALL

Parcel Number(s): 56550200100

Assessment Year: 2017

Petition Number: 17-0498

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

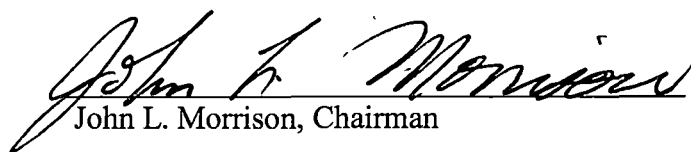
<input checked="" type="checkbox"/> Land	\$ 215,900
<input checked="" type="checkbox"/> Improvements	\$ 49,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 265,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 144,900
<input checked="" type="checkbox"/> Improvements	\$ 49,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 194,000

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 reviews of the subject property. The Petitioner testified that: there are issues with the septic system; the home was built in the mid 1930's; there is unsafe knob and tube wiring in the home; there is little insulation in the home; access to the subject property is via an easement on the neighboring property; there is no written road maintenance agreement; there is no view due to the shoreline restrictions; the bluff sloughs off every day; approximately 15 feet of the property has sloughed off in the 30 years that the Petitioner has owned the subject property; Puget Sound Energy's power line easement constrains building on the subject lot; relocating the power line would be very expensive; there are drainage issues on the lot and across the access easement; the roof leaks; there is water damage; and part of the structure rests on creosoted timbers. The Petitioner contends that he did not receive the last page of the Assessor's Response (aerial photograph with contour lines). The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided 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 restrictions. 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 19th day of April, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED MAY 07 2018

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

Property Owner: DAVID L. HALL

Parcel Number(s): 56550200200

Assessment Year: 2017

Petition Number: 17-0499

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

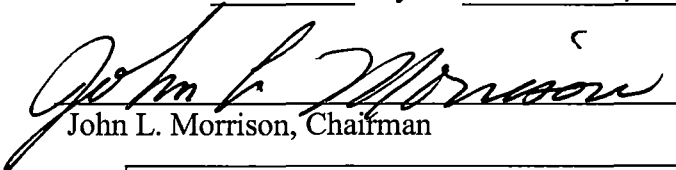
<input checked="" type="checkbox"/> Land	\$ 47,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 47,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 35,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 35,000

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 reviews of the subject property. The Petitioner testified that: the subject property will not perk; he cannot install any type of septic system on the property; there is no sewer system available; development of the subject property is restricted by the power line easement; approximately 30 percent of the property is wetlands on the bluff side; the subject property does not have the same easement for access as his parcel number 56550200100; and development of the subject property would require development of an easement for access. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided 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 lack of an easement for access to the subject property. 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. The Board adopts the Petitioner's requested value.

Dated this 19th day of April, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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