

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

Property Owner: PAUL MINKER

Parcel Number(s): 99900407800

Assessment Year: 2017

Petition Number: 17-0417

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 81,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 81,300</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 81,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 81,300</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board heard testimony on Petition Numbers 17-0417, 17-0418, and 17-0419 together. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that: the subject property is a 1986 mobile home; DeTray's estimated value for the subject mobile home is \$20,000; and a new mobile home would cost \$80,000. The Petitioner testified that his family has resided in Mountain View Estates since 1975. He explained that the City does not provide many services to the neighborhood, such as easements, drainage, code enforcement, and roads. The Petitioner submitted photos of neighborhood conditions, and testified about foreclosed and unkept properties in the area. The Petitioner contends that the subject mobile home is not worth as much as a new mobile home. 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 the Petitioner's arguments to be unpersuasive. The Board concludes the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 1st day of November, 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 DEC 07 2018**

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

Property Owner: PAUL MINKER

Parcel Number(s): 63550015500

Assessment Year: 2017

Petition Number: 17-0418

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**

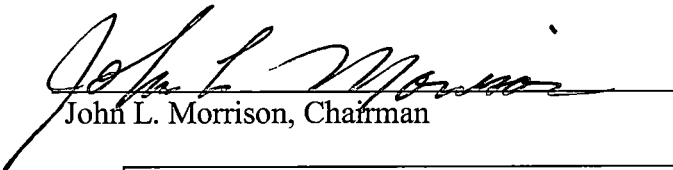
<input checked="" type="checkbox"/> Land	\$ 49,200
<input checked="" type="checkbox"/> Improvements	\$ 2,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 51,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 44,000
<input checked="" type="checkbox"/> Improvements	\$ 2,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 46,500</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 heard testimony on Petition Numbers 17-0417, 17-0418, and 17-0419 together. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that his family has resided in Mountain View Estates since 1975. He explained that the City does not provide many services to the neighborhood, such as easements, drainage, code enforcement, and roads. The Petitioner submitted photos of neighborhood conditions, and testified about foreclosed and unkept properties in the area. The Petitioner provided three sales in support of his requested value. 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 the Petitioner's arguments to be convincing. 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 1st day of November, 2018

  
John L. Morrison, Chairman

  
Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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