

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

Property Owner: KERRY HART

Parcel Number(s): 77100015300

Assessment Year: 2017

Petition Number: 17-0423

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

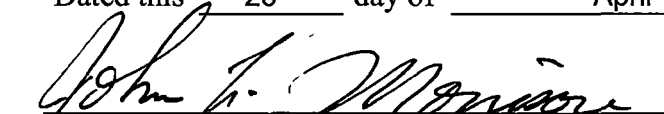
| | |
|--|-------------------|
| <input checked="" type="checkbox"/> Land | \$ 208,500 |
| <input checked="" type="checkbox"/> Improvements | \$ 294,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 502,800 |

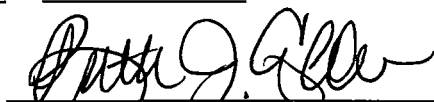
BOE True and Fair Value Determination

| | |
|--|-------------------|
| <input checked="" type="checkbox"/> Land | \$ 178,700 |
| <input checked="" type="checkbox"/> Improvements | \$ 294,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 473,000 |

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 Petitioner examined the lakefront sales at Summit Lake in 2016 and 2017. At the hearing, he revised his requested value to \$424,360 or \$206 per square foot. The Petitioner also examined the sales on other lakes. He testified that there is a stigma for properties that obtain their water from the lake due to the recurring algae blooms. The Assessor's Representative did not participate in the hearing, but provided 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 using the lake as a water source and the ongoing risk of toxic algae blooms. The Board finds 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 26th day of April, 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 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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