

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

Property Owner: CHRIS JENKINS & CHRISTINE KUBIAK

Parcel Number(s): 11917110600

Assessment Year: 2017

Petition Number: 17-0425

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**

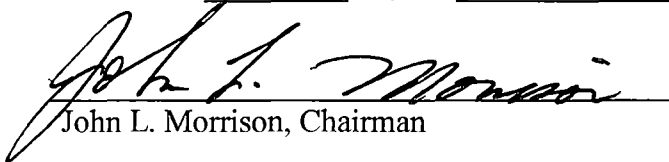
<input checked="" type="checkbox"/> Land	\$ 283,600
<input checked="" type="checkbox"/> Improvements	\$ 157,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 441,000</b>

**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ 157,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 441,000</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 relies, in a measure, on its previous reviews of the subject property. The Board finds that the Petitioners' additional information was not timely received and was not considered for this hearing. The Petitioner testified that: the subject residence is a faux Victorian style that was constructed with failed Weyerhaeuser siding; the siding has failed most significantly on the southwestern side of the home; moisture can permeate the OSB and plywood and seek into the exterior structural components of the home; this siding product is no longer available to replace damaged areas; the best alternative siding product that is most similar to the existing siding is rough whereas the existing siding is smooth; there no recourse for recovering the costs associated with the failed siding; and the estimate to replace all of the siding is \$173,000. The Petitioner testified that he agrees with the Assessor's land value. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioners did not provide any market evidence or cost to cure bids to support their requested value. The Board finds that the Assessor has considered the poor condition of the residence. The Board concludes that the Petitioners 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 21<sup>st</sup> day of June, 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**

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