

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

Property Owner: ANTHONY MORGAN

Parcel Number(s): 09720006001

Assessment Year: 2017

Petition Number: 17-0468

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

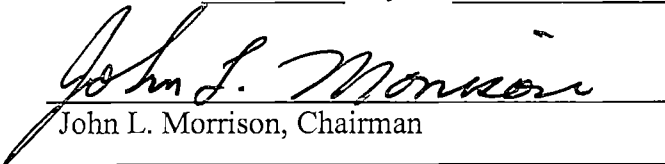
<input checked="" type="checkbox"/> Land	\$ 236,500
<input checked="" type="checkbox"/> Improvements	\$ 182,800
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 419,300

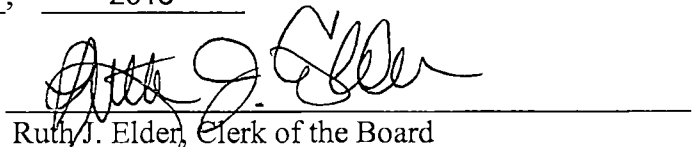
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 170,000
<input checked="" type="checkbox"/> Improvements	\$ 182,000
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 352,000

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 testified that: he is retired realtor; the subject property is located on the westside of the neighborhood, which is far less desirable than the \$1 million homes to the east; the Assessor has not recognized the tremendous impact that the two large power towers located on the subject property have on its value; there are restrictions related to the power towers; the view from the subject property includes the tower lines and the turf farm; there is no Mount Rainier view; the neighboring property is an adult family home; the home next door at 7424 Kenzi Street SE sold for \$330,000 four years ago; the neighboring property was an estate sale that was listed on the multiple listing service for more than a year; and the barn cost \$5,000 to build and has a dirt floor. 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 the Petitioner's arguments to be compelling. The Board finds that additional consideration is warranted for the lack of a mountain view and restrictions related to the power towers located on 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.

Dated this 17th day of May, 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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