

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

Property Owner: LYNETTE JACKSON

Parcel Number(s): 21828330300

Assessment Year: 2017

Petition Number: 17-0560

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**

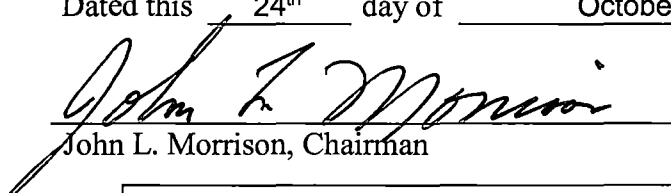
<input checked="" type="checkbox"/> Land	\$ 37,100
<input checked="" type="checkbox"/> Improvements	\$ 97,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 134,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 37,100
<input checked="" type="checkbox"/> Improvements	\$ 97,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 134,400</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 Petitioner contends that the average assessed value of the land is \$1.20 per square foot, while the subject property is assessed at \$1.59 per square foot. The Petitioner shared concerns about the community water system and the proximity to both Lake St. Clair Cut Off Road and the prison. 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 that the Assessor has considered the fair neighborhood appeal and high traffic. The Board finds that the Petitioner did not provide market evidence to support the requested value. The Board does not consider the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Board concludes that 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 24<sup>th</sup> day of October, 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 NOV 28 2018**

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

Property Owner: LYNETTE JACKSON

Parcel Number(s): 21831440000

Assessment Year: 2017

Petition Number: 17-0561

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**

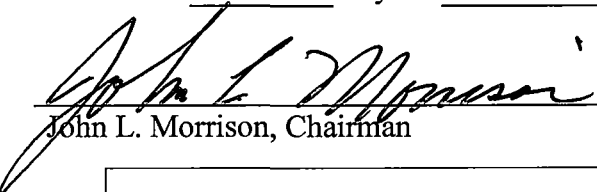
<input checked="" type="checkbox"/> Land	\$ 97,200
<input checked="" type="checkbox"/> Improvements	\$ 103,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 200,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 82,200
<input checked="" type="checkbox"/> Improvements	\$ 95,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 178,100</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 Petitioner testified that the level of the lake has risen so high that it has covered the four-foot bulkhead and the increased water level is a threat to the water well, which is located four to five feet from the current edge of the lake. The Petitioner testified that Lake St. Clair is a kettle lake without an outlet. She contends that the Fish and Wildlife Parking area was paved in May 2017, resulting in more run off and pollution to the lake. 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 recommended value. The Assessor recommended a reduction to the improvements of \$95,900 for a total recommended value of \$193,100. The Board finds that the reason for the recommended reduction is a manifest error correction, so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Assessor's recommended reduction in the valuation of the improvements is supported by the evidence. The Board finds that additional consideration is warranted for the rising water level in the lake, which has crested the four-foot bulkhead and is within four to five feet of the well. The Board finds that the paving of the Fish and Wildlife property occurred subsequent to the January 1, 2017, assessment date. 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 further reduction in the valuation.

Dated this 24<sup>th</sup> day of October, 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 NOV 28 2018** 