

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

Property Owner: PETER & BONNIE HAUSCHKA

Parcel Number(s): 11930440500

Assessment Year: 2017

Petition Number: 17-0565

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**

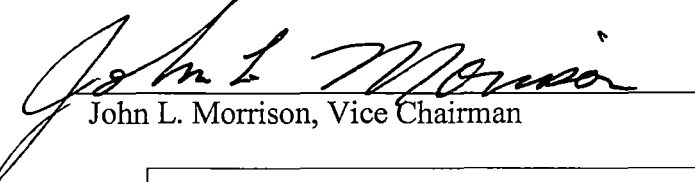
<input checked="" type="checkbox"/> Land	\$ 136,200
<input checked="" type="checkbox"/> Improvements	\$ 479,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 615,300</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 136,200
<input checked="" type="checkbox"/> Improvements	\$ 409,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 546,000</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: most of the basement is occupied by an old oil furnace; there is not finished living area in the basement; the basement has concrete floors that has been painted with dry lock to reduce moisture; the basement area floods periodically due to seepage coming up through the basement floor as well as water intrusion through cracks; a small part of the basement has sheetrock and stud wall to form a home office; there are 2x4 utility stairs from the basement to the carport; and the building known as residence 2 was originally a dairy shed that was remodeled into a cabin in the 1970's. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. In the Response, the Assessor recommended a reduction in the value of the improvements to \$467,100, for a total recommended value of \$603,300. The Assessor indicates that the recommended value was due to a change in the quality grade of the cabin/cottage and removing a ¾ bath from the main residence. The Board finds that the removal of the non-existent ¾ bath is a manifest error correction. However, the Board finds that the change in the quality grade involves appraisal judgment as opposed to a manifest error correction pursuant to RCW 48.84.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Board finds that none of the comparable sales presented by either party includes a cottage/cabin in addition to a main residence. The Board finds that the basement is not finished living area and adjusts the value accordingly. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 29<sup>th</sup> day of January, 2018

  
John L. Morrison, Vice 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**

REV 64 0058 (6/9/14)

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