

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

Property Owner: TIMOTHY DRIVER

Parcel Number(s): 78740007100

Assessment Year: 2017

Petition Number: 17-0513

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

BOE True and Fair Value Determination

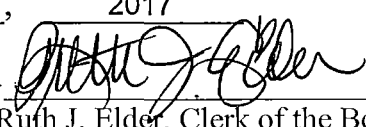
<input checked="" type="checkbox"/> Land	\$ 67,900
<input checked="" type="checkbox"/> Improvements	\$ 143,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 211,400

<input checked="" type="checkbox"/> Land	\$ 61,000
<input checked="" type="checkbox"/> Improvements	\$ 125,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 186,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. At the hearing, the Petitioner revised his requested value to \$67,000 for the land and \$103,000 for the improvements, for a total value of \$170,000. The Petitioner testified that: he actually paid \$193,000, not \$200,000 as the Assessor states, to purchase the subject property in December 2009, because the bank paid his closing costs and provided some funds for repairs; the home is in poor condition due to years of neglect and vandalism; the home is run down for its age; the cost of repairs is \$155,692; there is only construction-grade tongue and groove plywood on the second floor; there are no floor coverings on the second floor; the floors on the first floor are damaged; the windows have lost their insulation properties and condensation makes it difficult to see out of several windows; the deck on the back of the home was removed; the deck off of the master bedroom is rotted; the roof has problems; the shed was built 40 years ago and has a leaking roof; there is no well or septic located on the subject property; and public water and sewer systems serve 91 homes including the subject property. The Petitioner stated that his comparable sale located at 6419 Tralee is of superior quality and is in superior condition and sold for \$270,000 in November 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds that: the subject property is not served by an individual well and septic; the subject residence is of less than average quality and in less than fair condition; the shed is old and was not built in 2014 according to the Petitioner; and the Petitioner's estimate of \$155,692 includes remodeling and maintenance items along with cost to cure items. The Board concludes that the Petitioner has 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 30th day of November, 2017


James Harvison, 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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