

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

Property Owner: LEE EDWARD WYATT

Parcel Number(s): 22605220100

Assessment Year: 2017

Petition Number: 17-0522

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

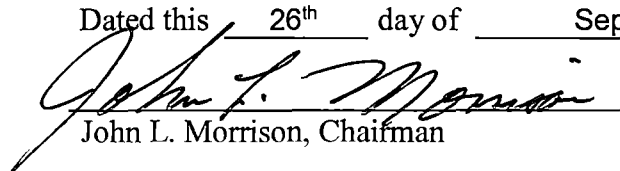
<input checked="" type="checkbox"/> Land	\$ 78,900
<input checked="" type="checkbox"/> Improvements	\$ 358,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 437,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 78,900
<input checked="" type="checkbox"/> Improvements	\$ 291,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 370,000

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: there is standing water under the home; the runoff from the surrounding properties flows on to the subject property; there are high groundwater table issues; the windows are out of plumb, approximately 70 percent have gaps due to settling issues; half the door frames also have issues; the foundation has cracks due to settling; and bids for a sump pump range between \$7,000 and \$15,000. The Petitioner also testified that there are constant repair issues with the roof, due to the particularly fierce winds and that the roof shingles were only put on with one inch nails. The Petitioner provided a comparative market analysis in support of his requested value. The Petitioner contends that the condition of the home is fair, and the quality is fair, stating that short cuts were taken in the building of the subject home. 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 Petitioner's comparative market analysis was not persuasive. The Board finds that: the Petitioner's comparable sale A was an estate sale; comparable sales B and D are land-only sales; comparable sale A occurred more than five years prior to the January 1, 2017 assessment date and cannot be considered; and comparable sale D is government-owned property. The Board finds that the subject home is in less than average condition and that additional consideration is warranted for the water under the home and the settling issues. 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 26th day of September, 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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