

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

Property Owner: BURKE & KRISTEN RIFE

Parcel Number(s): 22634410100

Assessment Year: 2017

Petition Number: 17-0526

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**

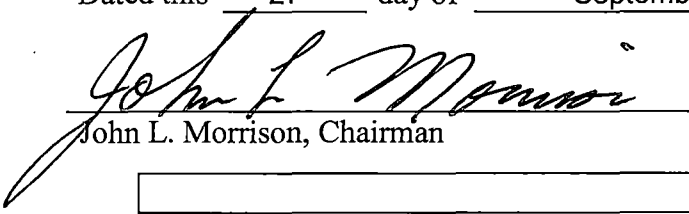
<input checked="" type="checkbox"/> Land	\$ 55,300
<input checked="" type="checkbox"/> Improvements	\$ 397,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
	<u>452,600</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 49,000
<input checked="" type="checkbox"/> Improvements	\$ 279,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	<u>\$ 328,000</u>

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 Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that the wetlands render two-thirds of the subject property unusable since it is subject to annual flooding. He stated that the Assessor's comparable sales are located several miles from the subject property. The Petitioner further testified that the swimming pool on the subject property is unusable. He explained that the swimming pool is cracked and that the prior owner took the pump. He stated that it would cost more to repair the pool than to fill it in with dirt, and the water usage in the area is limited by the State. 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 additional consideration is warranted for the wetlands and the flooding. The Board finds that the Assessor's comparable sales are so significantly adjusted as to be not useful in determining the market value for the subject property. The Board finds the Petitioner's testimony to be compelling. The Board concludes that the Petitioners 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 27<sup>th</sup> 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](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 02 2018