

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

Property Owner: MARK & LINDA PECKLER

Parcel Number(s): 35100000202

Assessment Year: 2017

Petition Number: 17-0749

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	\$ 136,400
<input checked="" type="checkbox"/> Improvements	\$ 514,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 650,900</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 136,400
<input checked="" type="checkbox"/> Improvements	\$ 514,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 650,900</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 Petitioners' Representative revised his estimate of value to a total of \$584,592, with \$109,120 for the land and \$475,472 for the improvements. The Petitioner's Representative provided four comparable sales in support of his requested value. Comparable Number 1 is: located in a different appraisal neighborhood than the subject property; was built in 1955; is average quality in very good condition; and has 1,554 square feet on the main level and 1,119 square feet in the finished basement. The subject property is a custom home that was built on 1.98 acres in 1978, has 2,546 square feet on the main level and 1,094 square feet on the upper level for a total of 3,540 square feet above grade, and is very good quality in average condition for its age. Petitioner's Comparable Sales 2, 3, and 4 are all located on waterfront lots and are not comparable to the subject property, which is an upland lot with a limited view. The Petitioners' adjustments and analysis were not convincing. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and three comparable sales in support of the current assessed value. The Board finds that: Assessor's Comparable Sale 1 is the most significantly adjusted but supports the current assessed value for the subject property; Assessor's Comparable Sale 2 was built in 2006 and is located in a former Street of Dreams neighborhood, the Reserve at Cooper Point, which is a superior neighborhood; and Assessor's Comparable Sale 3 is located in Bush Mountain, which is an entirely different market area more than six miles from the subject property, and has 5.08 acres. The Board finds that the comparable sales presented by both parties leave a great deal to be desired. The Petitioner bears the burden of proving that the Assessor's valuation is not correct and must overcome the Assessor's presumption of correctness by clear, cogent, and convincing evidence. The Board concludes that the Petitioners 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 8<sup>th</sup> day of January, 2018

  
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](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**

**SHIPPED JAN 25 2018** 