

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

Property Owner: VICTOR & JULIA JOWDERS

Parcel Number(s): 99900032100

Assessment Year: 2017

Petition Number: 17-0761

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 57,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 57,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 57,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 57,800

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 Petitioner testified that: the subject property is in the Washington Land Yacht Harbor, which is a unique community with requirements to obtain a lease and to live in the community; and the community has strict rules including that residents must own Airstream trailers, must pass a background check and interview, and must volunteer in the community. The Petitioner also stated that no monthly space rent is paid, but an annual housekeeping fee of approximately \$1,300 per year is paid instead. She contends that the subject property is ten years older than is currently recorded, and that it is a rambler-style home rather than a mobile home. The Assessor's Representative did not participate in the hearing, but provided a written response that included a market-adjusted cost approach, and a neighborhood sales listing in support of the current assessed value, along with an analysis of comparable sales provided by the Assessor and the Petitioner. The Board concludes that the Petitioner 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 16th day of August, 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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