

# Order of the Thurston County Board of Equalization

Property Owner: KYLE & ALYSYN THOMPSON

Parcel Number(s): 32700300006

Assessment Year: 2017

Petition Number: 17-0792

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	\$ 65,400
<input checked="" type="checkbox"/> Improvements	\$ 411,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 476,800</b>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 65,400
<input checked="" type="checkbox"/> Improvements	\$ 297,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 362,500</b>

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 Petitioners purchased the subject property for \$396,000 on May 7, 2014. The Petitioners previously testified that they were uninformed buyers, having moved to the Pacific Northwest from the South and being unfamiliar with climate-related structural issues. The Petitioner testified that they were not aware of the moisture incursion problems at the time of purchase. He testified that: the brick on the north side is bleeding into the drywall, resulting in pink walls after rain events; there is water damage from the fireplace up to the master bedroom; there is also moisture in the basement; and the estimated cost to cure is \$25,000. The Assessor did not participate in the hearing but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the improvement value to \$354,600, for a total recommended value of \$420,000. The Board finds that the reduction is not the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced to the preponderance of the evidence. The Board finds that none of the Assessor's comparable sales are located in the same appraisal neighborhood as the subject property. The Board finds that the Assessor provided inadequate physical depreciation (18 percent) and an unrealistic effective age (1983) for a home built in 1936 with water incursion issues. The Board finds that the condition of the subject residence is less than good due to the water incursion resulting in pink walls, damage to the drywall, insulation, and electrical work, and black mold. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9<sup>th</sup> day of April, 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.

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