

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

Property Owner: RICHARD & JUDY OWEN

Parcel Number(s): 59750016400

Assessment Year: 2017

Petition Number: 17-0724

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**

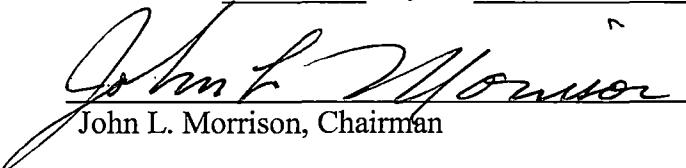
<input checked="" type="checkbox"/> Land	\$ 45,600
<input checked="" type="checkbox"/> Improvements	\$ 100,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 146,300</b>

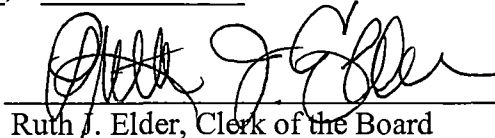
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 100,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 140,800</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous review of the subject property. Neither of the parties participated in the hearing. The Petitioners disagree with the valuation stating that the subject property is a park model RV and not a mobile home. The Petitioners stated that the detached structures include the community-owned amenities that are also valued as property owned by the homeowner's association. The Assessor's Representative provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Response states that, "...If a park trailer, as defined in RCW 46.04.622, has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections to sewer, water, or other utilities for the operation of installed fixtures and appliances it will be considered real property and will be subject to ad valorem property taxation..." The Board finds that the subject property is a park model trailer subject to ad valorem property taxation as real property. The Board finds that the subject property is served by a public water system and a community sewer system, rather than by an individual well and septic. The Board, therefore, removes the well and septic value. 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 30<sup>th</sup> 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](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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