

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

Property Owner: TIMOTHY & LISA MOYER

Parcel Number(s): 36700003301

Assessment Year: 2018

Petition Number: 18-0163

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

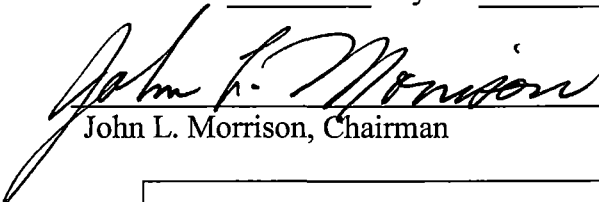
<input checked="" type="checkbox"/> Land	\$ 85,800
<input checked="" type="checkbox"/> Improvements	\$ 25,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 110,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 85,800
<input checked="" type="checkbox"/> Improvements	\$ 25,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 110,800

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 land is zoned residential; the outbuildings on the land should be at a neighborhood adjustment rate that is different than the mobile home; the mobile home is entirely separate from the land and the outbuildings; other stick built buildings in the neighborhood have a lower neighborhood adjustment; and she received an offer of \$250,000 for the land, but the buyer did not want the mobile home. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, and Mike L. Brooks, Chief Deputy Assessor. Ms. Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson explained that the neighborhood adjustment is a statistical tool that is adjusted annually based on sales. Ms. Wilson testified that the land, outbuildings, and the mobile home comprise one economic unit. The Board finds the Petitioner's arguments to be unpersuasive. The Board has no authority over the Assessor's neighborhood adjustment. 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 19th day of February, 2019


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.

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 MAR 19 2019

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

Property Owner: TIMOTHY & LISA MOYER

Parcel Number(s): 99900839200

Assessment Year: 2018

Petition Number: 18-0164

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

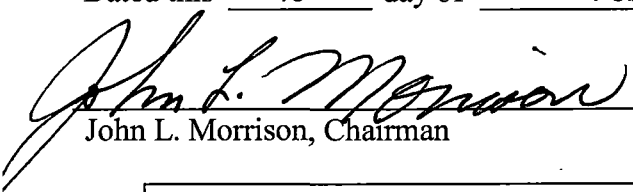
<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>87,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>87,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>62,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>62,000</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 Petitioner testified that the mobile home is separate from the land and the outbuildings. She contends that: the mobile home is not worth \$87,300; the Assessor's comparable sales are not similar to the subject property; and the home is in fair to poor condition. The Petitioner requested a value of \$33,898.87. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, and Mike L. Brooks, Chief Deputy Assessor. Ms. Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that the subject property is one economic unit including the land, outbuildings, and the mobile home. Ms. Wilson stated that if the condition is incorrect, the Assessor may need to conduct an onsite inspection and correct the record. The Board finds the Petitioner's testimony and evidence regarding the condition of the mobile home to be compelling. The Board finds the condition of the mobile home to be less than average. The Board concludes that the Petitioner 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 19th day of February, 2019


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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