

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

Property Owner: SIBYL WENDLER

Parcel Number(s): 12715340300

Assessment Year: 2018

Petition Number: 18-0180

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ sustains ☒ overrules the market value determination of the Assessor and
☒ sustains ☐ overrules the current use value determination of the Assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 197,600
<input checked="" type="checkbox"/> Improvements	\$ 171,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 368,900

BOE Market Value Market

<input checked="" type="checkbox"/> Land	\$ 172,600
<input checked="" type="checkbox"/> Improvements	\$ 171,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 343,900

Assessor's Current Use Value Determination

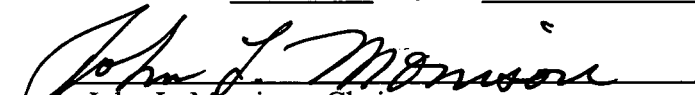
<input checked="" type="checkbox"/> Land	\$ 128,000
<input checked="" type="checkbox"/> Improvements	\$ 171,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 299,300

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 128,000
<input checked="" type="checkbox"/> Improvements	\$ 171,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 299,300

This decision is based on our finding that: The Board overrules the market value determination of the Assessor, and sustains the current use value determination of the Assessor based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. Petitioner Sibyl Wendler participated in the hearing. The Petitioner testified about the impacts of the telephone line easement and the gas pipeline easement. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that additional consideration is warranted for the impact of the easements on the market value of the property. 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 market value. The Board sustains the current use value based on the evidence presented.

Dated this 13th day of June, 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 formal or informal 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 appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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