

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

Property Owner: SEAN & ALLIE MASON

Parcel Number(s): 73101700205

Assessment Year: 2018

Petition Number: 18-0030

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

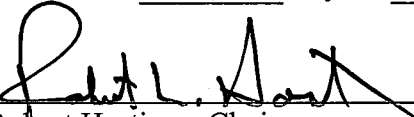
<input checked="" type="checkbox"/> Land	\$ 102,700
<input checked="" type="checkbox"/> Improvements	\$ 658,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 761,600

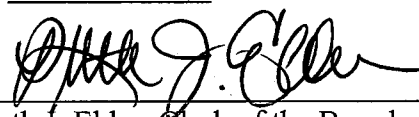
BOE True and Fair Value Determination

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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 Board relies, in a measure, on its previous reviews of the subject property. Petitioner Sean Mason participated in the hearing. The Petitioner testified that: there was a nearly 30 percent increase in assessed value between the 2017 and 2018 assessment years; the road is failing, and there is not a road maintenance agreement; the home cannot be expanded due to wetlands; construction of a new home next door caused his porch to sink two feet; and the depreciation in ten years should be 20 percent rather than 8 percent. The Petitioner offered compensating comparable sales of smaller homes with views of the Sound, including the Petitioner's comparable sale C. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Lead Appraiser Analyst Jennifer McNeil 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 Assessor uses the Marshall & Swift Valuation Service to value properties; the percentage of assessed value increase is not considered; the Petitioners' comparable sales are much smaller homes requiring large adjustments; and the Assessor's comparable sales well support the current assessed value. The Board finds that the Petitioners' comparable sales required large adjustments and were not useful in valuing the subject property. The Board does not consider the percentage of increase in the assessed value when reviewing the true and fair market value of the subject property as of January 1, 2018. The Board concludes that the Petitioners 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 September, 2019


Robert Hastings, 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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