

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

Property Owner: CAROLINE ULLRICH

Parcel Number(s): 72791805600

Assessment Year: 2018

Petition Number: 18-0040

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

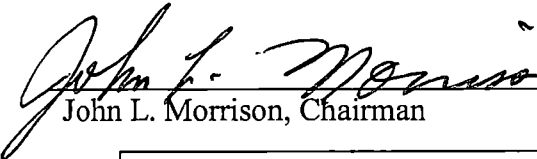
<input checked="" type="checkbox"/> Land	\$ 35,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 35,300

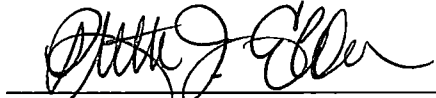
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 10,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 10,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value and adopts the Petitioner's requested value based on the testimony and evidence presented. The Petitioner testified that: she previously owned a home next door to the subject property; she has been trying to sell the subject property since 2000; prospective purchasers have backed out since the subject property would not perk and because habitat studies were required; and neighboring properties have since been developed, with the water from these properties drains onto the subject property. The Petitioner testified that she had listed the subject property for sale on Craigslist for \$25,000. She testified that the most recent offer of \$6,000 was accepted, then withdrawn. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who 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's staff has repeatedly requested documentation of the failed perk tests, but nothing has been provided to the Assessor. The Board relies, in a measure, on the members' personal knowledge of the development restrictions, and the water issues in the Scott Lake area. The Board finds the Petitioner's testimony to be convincing. The Board finds that the subject property is unbuildable and adopts the Petitioner's requested value. 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 17th day of January, 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.

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