

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

Property Owner: MICHAEL & SHARON ACKLEY

Parcel Number(s): 12613340100

Assessment Year: 2018

Petition Number: 18-0065

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	<u>74,600</u>
<input checked="" type="checkbox"/> Improvements	<u>329,300</u>
<input type="checkbox"/> Minerals	<u> </u>
<input type="checkbox"/> Personal Property	<u> </u>
TOTAL:	<u>403,900</u>

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>74,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>325,700</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>400,300</u>

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>329,300</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>336,500</u>

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>325,700</u>
<input type="checkbox"/> Minerals	\$ <u> </u>
<input type="checkbox"/> Personal Property	\$ <u> </u>
TOTAL:	\$ <u>332,900</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

Petitioner Michael Ackley participated in the hearing. The Petitioner testified that: the subject property is not receiving adjustments for Prairie Habitat or being contiguous; Zillow.com estimated the value to be 1 percent less than the current assessed value; three of the Assessor's comparable sales have brick construction; the subject property is located in Mazama pocket gopher soils, which has affected his ability to obtain permits; and the restrictions prevented the installation of a geothermal heat pump. The Petitioner shared concerns regarding: the subject property being valued for having an open porch which does not exist; the Assessor's unwillingness to adjust the 2017 assessment year for the manifest error correction regarding the open porch; and the excessive tax increases on the subject property.

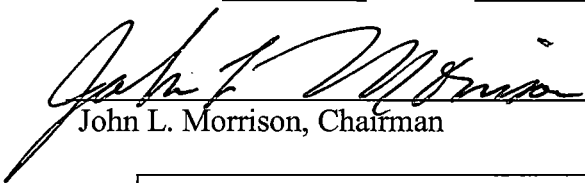
The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor's Representative recommended a reduction at the hearing to the improvements of \$325,700 for a total recommended value of \$400,300, to address the issue of the open porch. The Board finds that this is a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. Ms. Wilson testified that the \$3,000 Prairie Habitat adjustment is now being applied on a case-by-case basis, based on soil types, and that moving forward, this \$3,000 adjustment will not be applied by the Assessor. Ms. Wilson further testified that: the contiguous adjustment is applied on a case-by-case basis; the Petitioners' properties both have well, septic, and homes, rather than operating as separate lots; the example cited by the Petitioners are two parcels that compose one legal lot; the Petitioners applied for the heat pump, but there was no restriction due to gopher

Thurston County Board of Equalization
Petition Number 18-0065
Michael and Sharon Ackley
Page Two of Two

soils; the Assessor's comparable sales support the current assessed value; and the Petitioners provided no comparable sales.

The Board finds that the Petitioners' arguments are not convincing. 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 25th day of April, 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 MAY 24 2019

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

Property Owner: MICHAEL & SHARON ACKLEY

Parcel Number(s): 12613340500

Assessment Year: 2018

Petition Number: 18-0066

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 94,200
<input checked="" type="checkbox"/> Improvements	\$ 3,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 97,900

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 94,200
<input checked="" type="checkbox"/> Improvements	\$ 3,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 97,900

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 50,870
<input checked="" type="checkbox"/> Improvements	\$ 3,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 54,570

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 50,870
<input checked="" type="checkbox"/> Improvements	\$ 3,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 54,570

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 Michael Ackley participated in the hearing. The Petitioner contends that the Assessor is overvaluing the storage shed that he built himself in 2005 for \$1,000. The Petitioner testified that: two contractors estimated that a brand new storage shed could be constructed for \$3,000, which is less than the current assessed value for the old structure; the Assessor has reduced the percentage of wetlands from 40 percent to 20 percent; and the Assessor is not applying the contiguous adjustment to this parcel.

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 contiguous adjustment does not apply to the subject property, which has its own manufactured home, well, and septic; the wetland adjustment is applied based on the map; the Assessor will consider documentation of wetlands, such as studies; and the Assessor's comparable sales support the current assessed value.

/

/

/

/

/

/

/

/

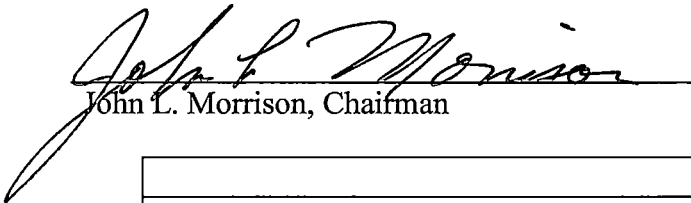
/

/

Thurston County Board of Equalization
Petition Number 18-0066
Michael and Sharon Ackley
Page Two of Two

The Board finds that the Petitioners' arguments are not convincing. 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 25th day of April, 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 MAY 24 2019