

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

Property Owner: RUSSELL LARSEN

Parcel Number(s): 13632220500

Assessment Year: 2018

Petition Number: 18-0111

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	\$ 75,900
<input checked="" type="checkbox"/> Improvements	\$ 59,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 135,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 75,900
<input checked="" type="checkbox"/> Improvements	\$ 46,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 122,600</b>

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 he received a free mobile home off of Craigslist. The Petitioner has a building permit that allowed him to move the mobile home to his property and store and repair it there. The Petitioner described the damage and needed repairs for the 1990 mobile home that he is repairing. The Petitioner testified that: he does not have a certificate of occupancy for the 1990 mobile home; he removed the utilities from the 1982 mobile home in August 2018, so it is unlivable now; he is currently residing elsewhere until the 1990 mobile home can be occupied; the roof on the 1990 mobile home was completed by January 1, 2018; and the Assessor's photographs were taken in the summer of 2018. 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. Mr. Brooks testified that the Assessor valued the 1982 mobile home as the primary residence as of January 1, 2018, and the 1990 mobile home was valued as only 40 percent complete, similar to a stick-built home that is being constructed. Ms. Wilson clarified that the 1982 mobile home was valued as a low-cost quality, single-wide mobile home in fair condition, while the 1990 mobile home was valued as an average-quality doublewide in fair condition. The Board finds the Petitioner's testimony regarding the mobile homes to be compelling. The Board adopts the Petitioner's requested value for the improvements. 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 19<sup>th</sup> 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](http://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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