

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

Property Owner: MICHAEL AND JAN SHELSTAD

Parcel Number(s): 65400008500

Assessment Year: 2018

Petition Number: 18-0342

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

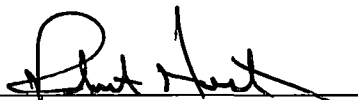
<input checked="" type="checkbox"/> Land	\$ 199,000
<input checked="" type="checkbox"/> Improvements	\$ 453,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 652,600

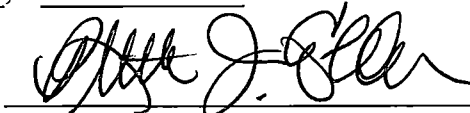
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 175,000
<input checked="" type="checkbox"/> Improvements	\$ 432,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 607,300

This decision is based on our finding that: The Board adopts the Petitioners' land value and adopts the Assessor's recommended improvement value based on the testimony and evidence presented. Petitioners Michael and Jan Shelstad participated in the hearing. The Petitioners testified that: there are errors in the square footage of the living area and the shop; there is an unfinished area of 442 square feet on the second level; the easement is for a road that serves five other homes; and the domestic water supply comes from Summit Lake and is impacted by toxic algae. The Petitioners further testified about the drainage issues impacting the subject property, stating that: the water pours down from the hill above the subject property; the ditch plugs and overflows; the reserve drain field floods; and the flooding took out the neighbors' septic system two years ago. 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 recommended value. The Assessor recommended a reduction in the value of the improvements to \$432,300, for a total recommended value of \$631,300. The Board finds that the reasons for the recommended reduction are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board cannot adjust the square footage. The Board finds the Petitioners' arguments regarding the drainage issues to be convincing. The Board concludes that the Petitioners 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 29th day of August, 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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