

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

Property Owner: JACK SERGOJAN & SUSAN BIERY SERGOJAN

Parcel Number(s): 14809240000

Assessment Year: 2018

Petition Number: 18-0383

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

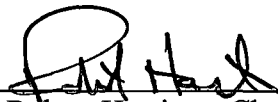
<input checked="" type="checkbox"/> Land	\$ <u>136,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>280,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>417,200</u>

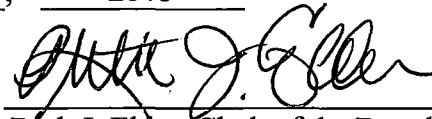
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>136,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>270,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>406,700</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioners Jack Sergiojan and Susan Biery Sergiojan participated in the hearing. The Petitioners testified that they agree with the Assessor's recommended reduction. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Appraisal Supervisor Teresa Hoyer 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 \$270,100, for a total recommended value of \$406,700. The Board finds that the Parties are in agreement and that the recommended reduction is supported by the evidence.

Dated this 5th 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.

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 (5/25/2017)

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

Property Owner: JACK SERGOJAN & SUSAN BIERY SERGOJAN ET AL

Parcel Number(s): 14809310100

Assessment Year: 2018

Petition Number: 18-0385

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

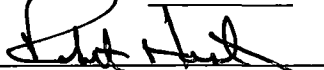
<input checked="" type="checkbox"/> Land	\$ 59,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 59,600

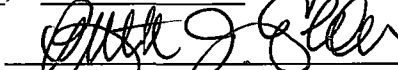
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 37,500
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 37,500

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 Board relies, in a measure, on its previous reviews of the subject property. Petitioners Jack Sergiojan and Susan Biery Sergiojan participated in the hearing. The Petitioners testified that: they purchased the subject property for \$20,000 in 2015; the fair market value is the sale price if within five years; the subject property was listed on and off for eight years; there is not access for ingress or egress; and the Assessor's comparable sales are not similar to the subject property. The Petitioners further testified that: they are buying the property next door on a real estate contract; the prior owners of that property who sold it to them on a real estate contract will not permit an easement to access the subject property; and the Assessor has suggested that the prior owner of the neighboring property can be forced to grant access to the subject property, but the minimum retainer fee for an attorney is \$5,000. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Appraisal Supervisor Teresa Hoyer 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 has adjusted the value for not having road access; \$20,000 was not a valid market sale for the subject property, which was not listed on the Multiple Listing Service; the Assessor's comparable sales have similar adjustments; and the Petitioners did not provide any market evidence. The Board finds that the subject property was unbuildable as of January 1, 2018. 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 5th day of September, 2019


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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