

# Order of the Thurston County Board of Equalization

Property Owner: STEVEN YEAGER AND LEE LING TAN

Parcel Number(s): 42600002500

Petition Number: 18-0205

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	\$ 474,000
<input checked="" type="checkbox"/> Improvements	\$ 187,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 661,200

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 474,000
<input checked="" type="checkbox"/> Improvements	\$ 187,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 661,200</b>

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 review of the subject property.

Petitioner Steven Yeager participated in the hearing. The Petitioner testified that: the subject residence is one of two original homes in a development of thirty homes; the subject residence will be a tear down; and none of the Petitioners' arguments have changed from the prior assessment year. The Petitioner stated that it appears to the Petitioners that the Assessor's actions go against the spirit of the statute and the regulations. Mr. Yeager cited Washington Administrative Code 458-14-116(5)(a) and Revised Code of Washington 84.08.060. The Petitioner further testified that: the Assessor filed an appeal to the Washington State Board of Tax Appeals for the 2017 assessment year and has not done anything with that appeal; the Board of Tax Appeals has determined that the Assessor will be prohibited from submitting documentation for that hearing pursuant to an order issued by the Board of Tax Appeals on August 30, 2018 for Docket No. 94075; and the Petitioners put in a lot of effort with no effect. The Petitioners provided two comparable sales in support of their requested value.

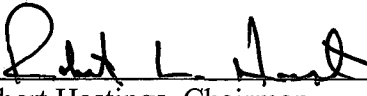
The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that: the Assessor must value the property as of January 1, 2018 and does not rely on the previous assessed value or Board of Equalization determinations; the Assessor will use the evidence from the prior Board of Equalization hearing for the Board of Tax Appeals appeal; the subject property is in a highly desirable location on Cooper Point; it is possible that a buyer would retain a portion of the original home in order to retain the same footprint near the waterfront; the Assessor has considered the easement and the depreciation of the home; and the Assessor's comparable sales bracket the value of the subject property.

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Thurston County Board of Equalization  
Petition Number 18-0205  
Steven Yeager and Lee Ling Tan  
Page Two of Two

The Board does not find the unadjusted comparable sales provided by the Petitioners to be convincing. The Board does not consider the percentage of assessed value increase in reviewing the true and fair market value of the subject property as of January 1, 2018. 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 25<sup>th</sup> 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](http://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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REV 64 0058 (5/25/2017)

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