

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

Property Owner: SHANE & CATHERINE JOHNSON

Parcel Number(s): 11515220000

Assessment Year: 2018

Petition Number: 18-0209

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

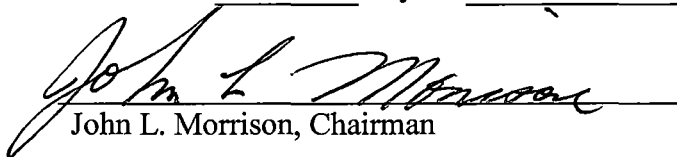
<input checked="" type="checkbox"/> Land	\$ 62,100
<input checked="" type="checkbox"/> Improvements	\$ 645,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 707,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 62,100
<input checked="" type="checkbox"/> Improvements	\$ 626,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 688,500

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioners Shane and Catherine Johnson participated in the hearing. The Petitioners testified that they built the home two years ago, but it does not have any paving, landscaping, irrigation, or fencing like the Assessor's comparable sales. The Petitioners further testified that: the Assessor's comparable sales 1 and 2 each have 800 feet of river frontage and a view, while the subject property is mostly wetlands; and the pole building on the subject property cost \$50,000 to build. 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 reduction. The Assessor recommended a reduction in the value of the improvements to \$626,400, for a total value of \$688,500. The Board finds that the recommended reduction is not the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Board notes that, in their experience, the Assessor does not value landscaping, fencing, or paving on residential properties. The Board does not find the Petitioners' arguments to be convincing. The Board finds that the Assessor applied a 25 percent functional obsolescence adjustment to the value of the residence due to the above-average size of the subject's pole barn, which resulted in a reduction of \$169,000. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28th day of March, 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.

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