

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

Property Owner: DAVID HALL

Parcel Number(s): 09440062000

Assessment Year: 2018

Petition Number: 18-0225

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**

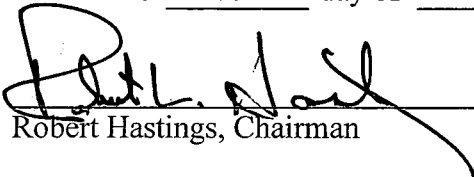
<input checked="" type="checkbox"/> Land	\$ 80,500
<input checked="" type="checkbox"/> Improvements	\$ 104,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 184,800</b>

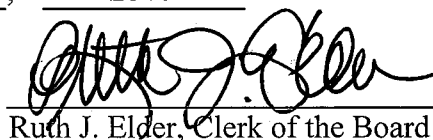
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 53,000
<input checked="" type="checkbox"/> Improvements	\$ 70,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 123,500</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 Board relies, in a measure, on its previous reviews of the subject property. Petitioner David Hall participated in the hearing. The Petitioner testified that the home is in poor condition including: a broken, sagging foundation; missing floor supports; a 1.5-inch slope in the kitchen; knob and tube wiring; an awkward interior step of one foot; and plywood siding that does not hold paint well. The Petitioner further testified that: the home has always had one bedroom, rather than the two indicated by the Assessor; and the neighboring lots are at a higher elevation so water drains from these lots onto the subject property. Mr. Hall contends that the Assessor's comparable sales do not represent the same conditions as the subject property. 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 current assessed value. The Board finds that the home is less than fair quality and in less than average condition for its age. The Board finds that the Assessor allowed inadequate physical depreciation based on the quality and condition of the subject property. 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 26<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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**Distribution: • Assessor • Petitioner • BOE File**

**SHIPPED OCT 31 2019**

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

Property Owner: DAVID HALL

Parcel Number(s): 09440065001

Assessment Year: 2018

Petition Number: 18-0226

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	\$ 30,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 30,900</b>

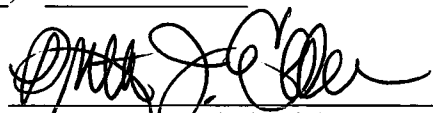
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 22,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 22,000</b>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner David Hall participated in the hearing. The Petitioner testified that: this lot is unbuildable due to the prohibitive expense to connect to city sewer, including engineering costs, approximately \$120,000 in construction costs, and a late-comers fee; bringing power to the lot would be costly, as it would need to be extended from the far side of the house next door; the small lot could only support a small home, and the Assessor's comparable sales are superior to the subject property. 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 current assessed value. The Board finds that the Assessor's comparable sales are not as severely encumbered by restrictions as the subject property. The Board finds that the Assessor has applied a 50 percent reduction for restrictions. The Board finds that additional consideration is warranted for the restrictions and the excessive development costs for the subject property. 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 26<sup>th</sup> day of September, 2019

  
Robert Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

**SHIPPED OCT 31 2019 (26)**

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

Property Owner: DAVID HALL

Parcel Number(s): 56550200100

Assessment Year: 2018

Petition Number: 18-0227

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**

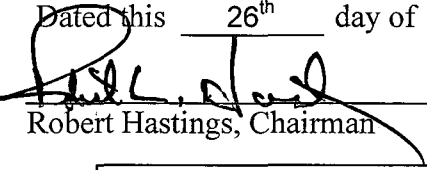
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 250,900
<input checked="" type="checkbox"/> Improvements	\$ 43,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 294,400</b>

<input checked="" type="checkbox"/> Land	\$ 153,500
<input checked="" type="checkbox"/> Improvements	\$ 43,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 197,000</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 Board relies, in a measure, on its previous reviews of the subject property. Petitioner David Hall participated in the hearing. The Petitioner testified that: the subject property has an 80 foot high bluff that experiences annual slide events, instability, and cave ins; he estimates that he has lost 20 feet of bank since he bought the property in 1986; the slide area of the bluff is approximately 25 feet from the home; there is a large gully on the subject property; the power line easement restricts development on the subject property; the estimated cost to relocate the power lines with the owner providing the trench, conduit, sand, and backfill is \$40,000 for 200 feet; the total distance needed to relocate the power lines is 300 to 500 feet; and the total estimated cost to relocate the power lines is \$80,000 to \$100,000, plus the owner's prep and finish work. The Petitioner provided photos of the view, and he contends that the view is obstructed and not a good view. Mr. Hall testified that he has provided the recorded survey information to the Assessor, but their records have the wrong front footage. Mr. Hall further testified that: the subject home is an old fishing cabin with a leaking roof and knob and tube wiring; the home is constructed of rough sawn wood; the bathroom floors are plywood; both bedrooms leak; and a portion of the cabin is sitting on wooden beams on top of the earth. 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 current assessed value. The Board finds that additional consideration is warranted for the restrictions. The Board finds that the subject property has a limited view rather than a good view. The Board finds the Petitioner's arguments regarding the sloughing bluff and the relocation of the power lines to be convincing. The Board finds that the Assessor has recognized the depreciated condition of the home. 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 26<sup>th</sup> day of September, 2019

  
Robert Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

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

Property Owner: DAVID HALL

Parcel Number(s): 56550200200

Assessment Year: 2018

Petition Number: 18-0228

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**

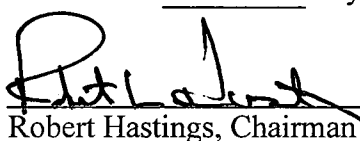
<input checked="" type="checkbox"/> Land	\$ 54,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 54,200</b>

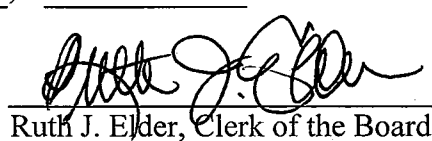
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 54,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 54,200</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 reviews of the subject property. Petitioner David Hall participated in the hearing. The Petitioner testified that: the subject property is unbuildable since it will not perk; the property is pie-shaped; the property has clay soils; and there is a set back from the drainage gulch. Mr. Hall contends that the Assessor starts with an over inflated value before adding the unbuildable adjustments. 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 current assessed value. The Board finds that the Assessor has considered the restrictions and unbuildable status. The Board concludes that the Petitioner 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 26<sup>th</sup> day of September, 2019

  
Robert Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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