

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

Property Owner: DAVID PIM

Parcel Number(s): 58350202200

Assessment Year: 2018

Petition Number: 18-0237

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	\$ 98,000
<input checked="" type="checkbox"/> Improvements	\$ 81,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 179,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,000
<input checked="" type="checkbox"/> Improvements	\$ 60,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 120,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. Petitioners David and Donelda Pim participated in the hearing. The Petitioners testified that: the cabin does not have bedrooms, closets, or potable water; there are four plumbing fixtures; the property is impacted by the flooding with water over the bulkhead, over the lawn, and under the house. The Assessor's Representative did not participate in the hearing, and did not provide a written Response. The Board finds that additional consideration is warranted for the extreme flooding under the house resulting in rot. The Board finds that the home is being compromised by the flooding and finds the photos to be convincing evidence. The Board finds that additional functional obsolescence is warranted for the unusable layout without a bedroom and the non-potable water coming from the lake. 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 9th day of May, 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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SHIPPED MAY 30 2019