

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

Property Owner: JOHNATHAN & OWINO JOHNSON

Parcel Number(s): 56290012000

Assessment Year: 2018

Petition Number: 18-0240

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

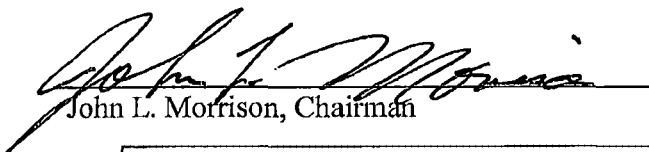
<input checked="" type="checkbox"/> Land	\$ 40,400
<input checked="" type="checkbox"/> Improvements	\$ 243,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 284,300

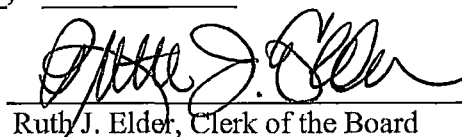
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 243,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 284,300

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 Petitioners did not attend the hearing. The Petition refers to structural damage in the home and an estimate of \$18,000 to fix the flooding, but no cost to cure estimates or photographs were submitted to the Board for review. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that the Petitioner provided the Assessor's Office with a bid for landscaping the backyard for a total cost with tax of \$19,673, but this went well beyond the costs for dealing with the drainage issues, to include a patio, walking path, plants, grading, landscaping, gravel, and bark. Ms. Wilson testified that there are no wetlands or high groundwater on the subject property, but the sloping backyard appears to have runoff issues. Ms. Wilson testified that the Assessor's comparable sales: are in the same neighborhood as the subject property; are all two-story homes; all sold between May and November 2017, so they require very small adjustments; and well support the current assessed value. The Board finds the Assessor's comparable sales to be the most compelling evidence of market value as of January 1, 2018. The Board finds that the Petitioners did not provide any market evidence in support of their requested value. The Board finds that the Petitioners' estimate includes completely redoing the backyard as opposed to addressing only the drainage issues. 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 15th day of November, 2018


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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REV 64 0058 (6/9/14)

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