

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

Property Owner: CHARLES & PAMELA RHUBART

Parcel Number(s): 74000000100

Assessment Year: 2018

Petition Number: 18-0294

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

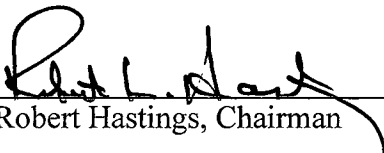
<input checked="" type="checkbox"/> Land	\$ 319,700
<input checked="" type="checkbox"/> Improvements	\$ 82,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 401,800

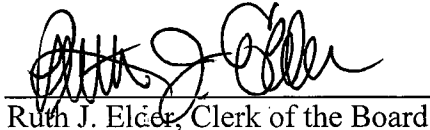
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 82,100
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 401,800

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioners Charles and Pamela Rhubart participated in the hearing. The Petitioners testified that: their lot has only sixty waterfront feet; comparable sales with more waterfront feet sold for less than the subject property's assessed value; their access to the beach was repaired, with the materials costing approximately \$4,000 and Mr. Rhubart doing the labor; there are approximately one hundred steps going nearly 70 feet down to the beach; and even though some of the Assessor's comparable sales say no access, they do have beach access. The Petitioners compared the assessed value of the Petitioners' comparable sales and the Assessor's comparable sales and find their assessed value to be excessive. 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 cost valuation report is not listing an adjustment for access for the subject property. The Board does not consider the amount of the assessed value increase or the assessed value of other properties in determining 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 26th 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 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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