

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

Property Owner: PAUL MINKER

Parcel Number(s): 99900407800

Assessment Year: 2018

Petition Number: 18-0313

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

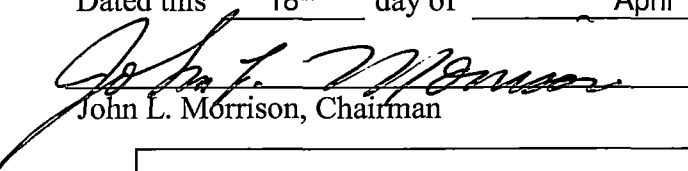
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 90,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 90,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 90,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 90,800

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Paul Minker participated in the hearing. The Petitioner testified that: the subject property is a 1986 mobile home; the Petitioner contacted two mobile home dealers regarding the value of the mobile home; the approximate value of the mobile home is \$24,000; and the decks and garage are not part of the mobile home. The Petitioner further testified that: the County contended that a 2,000 square foot structure was built on this site and the Assessor used this information to get on to the subject property; a neighboring property has more than twenty broken down cars and pieces of equipment on it; and the City of Rainier does not provide adequate services to the neighborhood including no sidewalks or striping of local roads, drainage, easements, or code enforcement. The Petitioner provided four comparable sales in support of the requested value. 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 Assessor applied a below average neighborhood adjustment; the Petitioner's two parcels are one economic unit; the Petitioner can choose to title eliminate the mobile home; the Assessor and the Petitioner have some of the same comparable sales; and the Assessor's comparable sales support the current assessed value. The Assessor's Representative further testified that the Washington State Board of Tax Appeals reinstated the original assessed values for the subject mobile home for the 2014 and 2015 assessment years. The Board finds that the Petitioner's arguments were not supported by the evidence. The Board notes that the total value of the mobile home, garage, shed, and land is \$147,400, which is supported by the evidence. 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 18th day of April, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: PAUL MINKER

Parcel Number(s): 63550015500

Assessment Year: 2018

Petition Number: 18-0312

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

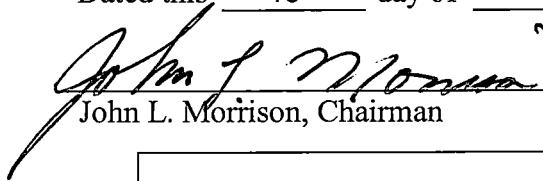
<input checked="" type="checkbox"/> Land	\$ 53,700
<input checked="" type="checkbox"/> Improvements	\$ 2,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 56,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 53,700
<input checked="" type="checkbox"/> Improvements	\$ 2,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 56,600

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Paul Minker participated in the hearing. The Petitioner testified that: the County contended that a 2,000 square foot structure was built on this site and the Assessor used this information to get on to the subject property; a neighboring property has more than twenty broken down cars and pieces of equipment on it; and the City of Rainier does not provide adequate services to the neighborhood including no sidewalks or striping of local roads, drainage, easements, or code enforcement. The Petitioner provided four comparable sales in support of the requested value. 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 Assessor applied a below average neighborhood adjustment; the Petitioner's two parcels are one economic unit; the Petitioner can choose to title eliminate the mobile home; the Assessor and the Petitioner have some of the same comparable sales; and the Assessor's comparable sales support the current assessed value. The Assessor's Representative testified that the Washington State Board of Tax Appeals recently issued a decision for this parcel for the 2014 assessment year and reinstated the original assessed value. The Board finds that the Petitioner's arguments were not supported by the evidence. The Board notes that the total value of the mobile home, garage, shed, and land is \$147,400, which is supported by the evidence. 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 18th day of April, 2019


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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