

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

Property Owner: ANGELA MINKER AND BRUCE MINKER

Parcel Number(s): 63550015400

Assessment Year: 2018

Petition Number: 18-0314

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

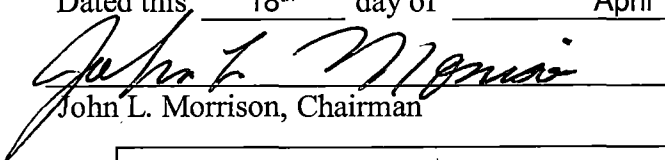
<input checked="" type="checkbox"/> Land	\$ 53,700
<input checked="" type="checkbox"/> Improvements	\$ 220,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 273,800

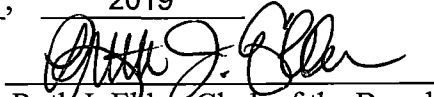
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 53,700
<input checked="" type="checkbox"/> Improvements	\$ 209,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 263,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner Angela Minker and her son Paul Minker participated in the hearing. The Petitioners testified that: the home has deferred maintenance issues; the block foundation has resulted in insurance issues due to earthquake risks; the home is located in a low-end neighborhood where neighboring properties are not well-maintained; and the city of Rainier provides inadequate services including no sidewalks or striping of local roads, drainage, easements, or code enforcement. 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 has not provided any evidence to indicate that the subject residence is in less than average condition; the Assessor's previous requests to inspect the property were denied; and the Assessor's staff have never seen the inside of the shop building. The Assessor's Representative reviewed the Assessor's comparable sales, testifying that: the Assessor's comparable sales 1, 2 and 3 are on the same street as the subject property; the Assessor's comparable sale 1 is the same as the Petitioner's comparable sale C; the Assessor's comparable sale 2 is the same as the Petitioner's sale A; and the Assessor's comparable sale 4 is the same as the Petitioner's comparable sale B. The Assessor's Representative further testified that the Washington State Board of Tax Appeals recently issued their decisions for Docket Numbers 90600 and 91640 for the 2014 and 2015 assessment years, and the original assessed value was reinstated in both cases. The Board finds that additional consideration is warranted for the condition of the shop and the residence based on the Petitioner's testimony. 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 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.

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