

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

Property Owner: MICHAEL AND LINDSEY LANEER

Parcel Number(s): 13935210600

Assessment Year: 2018

Petition Number: 18-0333

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	\$ 140,100
<input checked="" type="checkbox"/> Improvements	\$ 767,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 907,100

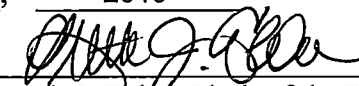
BOE True and Fair Value Determination

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<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 907,100

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 participate in the hearing. On Petition, the Petitioners provided a comparison of the assessments of homes in their development. The Petition referred to a fee appraisal of February 5, 2017 for \$725,000, but the appraisal was not provided to the Board for review. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Jennifer McNeil, Lead Appraiser Analyst, provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that: the subject property is a nearly eight acre site with two residences built in 2017; the Assessor was unable to find comparable sales with a second residence; contrary to the Petitioners' arguments, the second residence has value; the Petitioners did not provide any comparable sales or their fee appraisal; and the Petitioners' comparison of assessed values in the neighborhood is not a valid argument because the assessed values of other properties are not considered and other properties are unlikely to have a second residence. The Board finds that the Petitioners did not provide any comparable sales or their fee appraisal. The Board finds that the Assessor's comparable sale 1 is located in the same development as the subject property. 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 17th 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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