

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

Property Owner: GARY AND SANDRA OHLINGER

Parcel Number(s): 21832221600

Assessment Year: 2018

Petition Number: 18-0335

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**

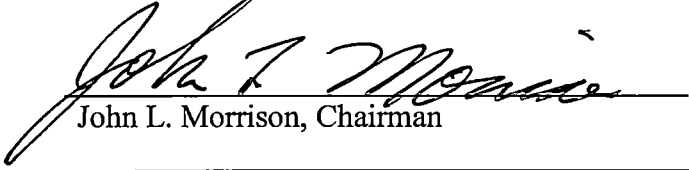
|  |                          |
|--|--------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>204,700</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>282,600</u>        |
| <input type="checkbox"/> Minerals                | \$ _____                 |
| <input type="checkbox"/> Personal Property       | \$ _____                 |
| <b>TOTAL:</b>                                    | <b>\$ <u>487,300</u></b> |

**BOE True and Fair Value Determination**

|  |                          |
|--|--------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>204,700</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>250,300</u>        |
| <input type="checkbox"/> Minerals                | \$ _____                 |
| <input type="checkbox"/> Personal Property       | \$ _____                 |
| <b>TOTAL:</b>                                    | <b>\$ <u>455,000</u></b> |

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. Petitioner Sandra Ohlinger participated in the hearing. The Petitioner testified that: Lake St. Clair is a kettle lake with no outlet; in 2008 to 2010, the City of Olympia stopped pumping water from Lake St. Clair and a nearby farm also stopped removing water from the lake during the same period; the rising water level in the lake has resulted in a loss of 15 feet past their bulkhead as well as the loss of the stairs previously used to access the lake; and septic systems in the area are at risk due to the flooding and may be contaminating the lake and wells. The Petitioners provided four comparable sales in support of their requested value. The Petitioner expressed concerns about the percentage of increase in the assessed value of the improvements. 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 comparable sale 3 supports a reduced value for the subject property. The Board does not consider the percentage of assessed value increase in reviewing the true and fair market value of the subject property as of January 1, 2018. The Board concludes that the Petitioners 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 9<sup>th</sup> day of May, 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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