

Order of the Thurston County Board of Equalization

Property Owner: GUY & JO LYNN STEWART

Parcel Number(s): 13711310500

Assessment Year: 2018

Petition Number: 18-0493

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ sustains ☒ overrules the market value determination of the assessor.
☒ sustains ☐ overrules the current use value determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 164,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 164,700

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 120,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 120,000

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 2,590
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 2,590

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 2,590
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 2,590

This decision is based on our finding that: The Board overrules the market value determination of the Assessor and sustains the current use value determination of the Assessor based on the testimony and evidence presented.

Petitioner Guy Stewart participated in the hearing. The Petitioner purchased the subject property along with two other properties in December 2017. The Petitioner divided the total purchase price by three to arrive at his requested value. The Petitioner stated that the subject property was listed in the Multiple Listing Service at the time of the sale and that it is enrolled in the current use timber program. The Petitioner testified that: the subject property was for sale on and off for twenty years; the septic designer, Adam Hunter, decided not to purchase the property due to the issues; the black basalt on the subject property creates issues for putting in a well; and there is a large wetland on the subject property. The Petitioner further testified that: it is expensive to drill a well, as much as \$100,000; there is no guarantee of success in drilling a well; neighboring properties have had underperforming wells; and one neighbor had to bore under Delphi Rd at a cost of \$30,000, and had to obtain permission to drill a well on a neighboring property. The Petitioner also testified that: the wetland area on the subject property is more than 20 percent; the trees on site are evidence of wetlands; neighboring properties use the wetland for their water source; there is a recorded easement granting the subject property access from Delphi Rd, but it is not currently a passable road; there is not a recorded easement giving him use of the gravel road running across the subject property; and there is not a road maintenance agreement.

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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 subject property has steep topography according to the Petitioner's map. The Board finds that the Assessor's comparable sale 1 supports a reduced market value for the subject property. 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 market valuation. The Board sustains the current use timber value based on the evidence presented.

Dated this 18th day of June, 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 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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REV 64 0058 (5/25/2017)

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