

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

Property Owner: TIMOTHY DRIVER

Parcel Number(s): 78740007100

Assessment Year: 2018

Petition Number: 18-0400

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**

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 75,600
<input checked="" type="checkbox"/> Improvements	\$ 138,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 214,000</b>

<input checked="" type="checkbox"/> Land	\$ 70,100
<input checked="" type="checkbox"/> Improvements	\$ 138,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 208,500</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. The Board relies, in a measure, on the previous review of the subject property. Petitioner Timothy Driver participated in the hearing. The Petitioner testified that: the only improvement to the subject property was replacing the rotted porch; the home was vandalized and much work remains to be done; the repairs will be costly; the shed was not built in 2014, but rather forty years ago and it is falling apart; and the water and sewer is owned and operated by Thurston County with rates of \$211 per month plus usage costs. The Petitioner further testified about the percentage of the assessment increase and the Board of Equalization's previous evaluation of the condition of the home. 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. Ms. Wilson testified that: the Assessor has considered the missing items in valuing the home at 75 percent complete; the Petitioner did not provide any cost to cure estimates or comparable sales; the Assessor does not consider the percentage of assessed value increase or the increase since the last Board of Equalization decision; the effective age has been adjusted to account for the vandalism; the Assessor's comparable sales well support the current assessed value; and Tamoshan is not the same as a municipal system with offsite disposal. The Board finds that the Tamoshan water and sewer systems are County-owned and reduces the land value accordingly. The Board does not consider the percentage of the assessed value increase in reviewing the true and fair market value of the subject property as of January 1, 2018. The Board's opinions regarding property characteristics such as quality and condition do not change the underlying property record. The Board finds 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 17<sup>th</sup> 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](http://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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**Distribution: • Assessor • Petitioner • BOE File**

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