

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

Property Owner: JEFFREY & LINDA KILDAHL

Parcel Number(s): 35905000400

Assessment Year: 2018

Petition Number: 18-0404

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	\$ 75,700
<input checked="" type="checkbox"/> Improvements	\$ 311,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 387,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 65,700
<input checked="" type="checkbox"/> Improvements	\$ 311,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 377,400

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 Jeff Kildahl participated in the hearing. The Petitioner testified that: his neighbor built an improvised building from a shipping container in 2018; there is a motorhome and other vehicles on the property; there is no sewer, utilities, or garbage service to the property; and the situation has been reported to County code enforcement without resolution. 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 the Petitioner's arguments to be convincing. The Board adds an adjustment for economic obsolescence and adopts the Petitioner's requested land value in consideration of the impacts of the neighboring property. The Board sustains the Assessor's improvement value based on the evidence presented. 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 8th day of August, 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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