

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

Property Owner: JERI SEVIER

Parcel Number(s): 99901223700

Assessment Year: 2018

Petition Number: 18-0414

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

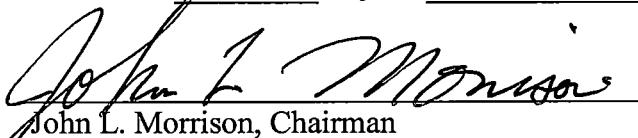
<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>12,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>12,100</u>

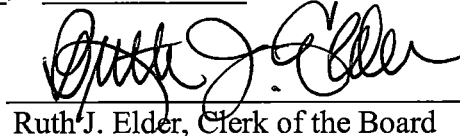
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>5,221</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>5,221</u>

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. Petitioner Jeri Sevier participated in the hearing. The Petitioner purchased the subject mobile home for \$5,000 in 2009 and paid \$10,000 to move it onto her property. The Petitioner requested a value of \$5,221, and requested that the Assessor maintain this valuation for subsequent years. The Petitioner testified that: the subject property is a family member unit on her five acres, which is subject to restrictions; cost estimates to move the unit are \$6,500 to \$18,000; the online valuation is estimated at \$5,200; she has been told that the mobile home will have no value when it is moved; and a shop cannot be built on the property until the mobile home is removed due to the maximum impervious surface rules. 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. She testified that: the Assessor added a 20 percent functional adjustment since this is a family member unit; the sales of mobile homes in parks are the closest available comparisons to the subject property; and the property owner can retain the mobile home and use it as storage. The Board finds that the Assessor's comparable sales are not convincing. The Board finds that the Petitioner's arguments were compelling. 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 25th day of April, 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 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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