

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

Property Owner: LAVERN & NURGYZA DAVIDHIZAR

Parcel Number(s): 55610006900

Assessment Year: 2018

Petition Number: 18-0434

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**

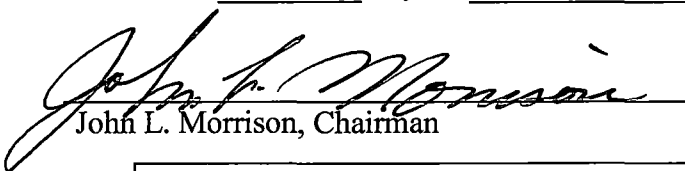
<input checked="" type="checkbox"/> Land	\$ 181,700
<input checked="" type="checkbox"/> Improvements	\$ 460,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 642,100</b>

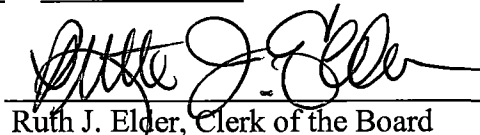
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 181,700
<input checked="" type="checkbox"/> Improvements	\$ 417,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 599,000</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 its previous review of the subject property. The Petitioner testified that: the Roman tile roof needs to be replaced; the ceramic roofing tiles that match the existing roof are no longer produced; and the roof has been patched, but is not aesthetically pleasing. The Petitioner further testified that: the tile material was not appropriate material to be used for siding; the existing tile siding cannot be matched; the tile siding has been damaged by golf balls, age, and weather conditions, resulting in broken tiles; and the tile siding must be replaced. The Petitioners contend that the Indian Summer Home Owner's Association requires that the roof and the siding must be replaced with comparable quality materials at great expense to the Petitioners. The Petitioner also testified the estimate to repair or replace the sprinkler system is \$15,000 to \$17,000. 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 Petitioners did not provide cost to cure estimates. The Board finds that the Assessor's comparable sale 3 supports a reduced value for the subject property. The Board finds that additional consideration is warranted for the restrictions affecting the use of the backyard, the damaged tile siding, and the tile roof in need of replacement. 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 10<sup>th</sup> day of January, 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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