

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

Property Owner: MICHAEL & MICHELLE RHODES

Parcel Number(s): 11921440600

Assessment Year: 2018

Petition Number: 18-0512

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

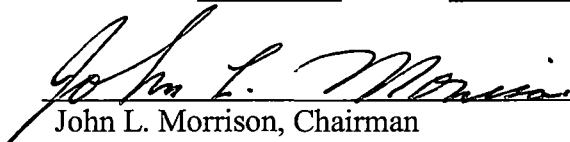
<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 271,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 433,800

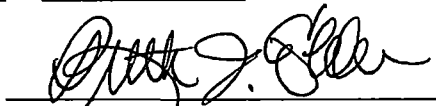
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 271,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 433,800

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Michael Rhodes participated in the hearing. The Petitioner testified that the wetlands and wetland buffer restrict approximately two-thirds of the subject property. The Petitioner provided four comparable sales in support of his requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Teresa Hoyer, Appraiser Supervisor, 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 adjusts for the wetlands, but not the buffer unless it is restricted by fencing; and the current parcel is a homesite that cannot be subdivided. The Board finds that: the Petitioners' comparable sale A was an estate sale; the Petitioners' comparable sale C was bank-owned at the time of sale; and the Petitioners' comparable sale D was built in 1977, while the subject property was built in 2016. The Board finds that: the Petitioners built the subject residence in 2016; the Assessor included a wetland adjustment; and the site cannot be subdivided. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED SEP 23 2019