

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

Property Owner: RHONDA HUNTER

Parcel Number(s): 12607440500

Assessment Year: 2018

Petition Number: 18-0513

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

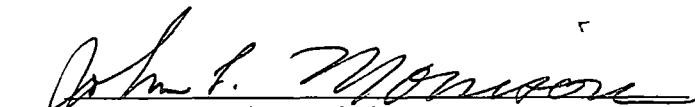
<input checked="" type="checkbox"/> Land	\$ 87,300
<input checked="" type="checkbox"/> Improvements	\$ 140,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 227,500

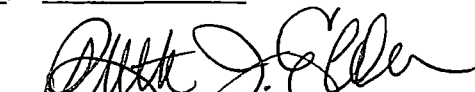
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 59,800
<input checked="" type="checkbox"/> Improvements	\$ 140,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 200,000

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 subject property was purchased forty-four years ago; the neighboring property has been a junkyard for twenty-four years; the subject property and neighboring properties are now infested with Norway rats, which are drawn to the debris; and she has been working with the County for many years in regard to the neighboring junkyard. The Petitioner submitted photos taken from the driveway used to access the subject property. The Petitioner estimates that her property is overvalued by 15 to 20 percent. 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. The Assessor's Representative testified that the Assessor has recognized the issues impacting the subject property by applying a 15 percent economic adjustment to both the land and the improvements. Ms. Wilson further testified that: the Assessor's comparable sales 1 through 4 were adjusted for the junkyard factor; the Assessor's comparable sale 5 is located next to a marijuana growing operation; and the Assessor's comparable sale 6 is located next to an active fertilizer plant. The Board finds the Petitioner's evidence and testimony to be compelling. The Board finds that additional consideration is warranted for the neighboring junkyard. 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 17th 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 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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