

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

Property Owner: MICHELLE BLANCHARD & DENNIS PLANK

Parcel Number(s): 13615230100

Assessment Year: 2018

Petition Number: 18-0517

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	\$ 91,800
<input checked="" type="checkbox"/> Improvements	\$ 117,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 209,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 82,800
<input checked="" type="checkbox"/> Improvements	\$ 117,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 200,400</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. Petitioner Michelle Blanchard participated in the hearing. The Petitioner testified that: the subject residence is a double-wide mobile home; a new furnace and heat pump was installed on December 25, 2017 for \$12,000; the neighboring property is an illegal dump site, with six or seven inoperable cars, a mattress, and more than thirty bags of trash that attract rats, crows, and raccoons; and the Health Department has done nothing about the neighboring property. The Petitioner shared concerns about the increase in her assessed value versus the Assessor's comparable sale 2, which is larger than the subject property and has been remodeled. 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 difference between the Petitioner's requested value and the assessed value is less than 5 percent; the Assessor and the Petitioner provided the same comparable sales; and the Assessor is not valuing the heat pump for the 2018 assessment year. The Board does not consider the percentage of assessed value or the assessed value of other properties in reviewing the true and fair market value of the subject property as of January 1, 2018. The Board finds that the Assessor was not aware of the neighboring junk yard. The Board adds an adjustment for economic obsolescence attributed to the impacts of the neighboring junk yard based on the Petitioner's sworn testimony. 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 18<sup>th</sup> 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](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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