

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

Property Owner: ARGAL & DIANA OBERQUELL

Parcel Number(s): 44400000800

Assessment Year: 2018

Petition Number: 18-0536

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	\$ 452,600
<input checked="" type="checkbox"/> Improvements	\$ 281,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 733,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 452,600
<input checked="" type="checkbox"/> Improvements	\$ 281,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 733,600

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner accepts the current assessed value. Petitioner Argal Oberquell testified that he accepts the current assessed value. 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 Petitioner accepts the Assessor's current assessed value.

Dated this 26th day of September, 2019


Robert Hastings, 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.

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED OCT 31 2019

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

Property Owner: ARGAL & DIANA OBERQUELL

Parcel Number(s): 44400001500

Assessment Year: 2018

Petition Number: 18-0537

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

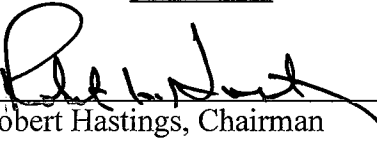
<input checked="" type="checkbox"/> Land	\$ 43,300
<input checked="" type="checkbox"/> Improvements	\$ 45,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 89,100

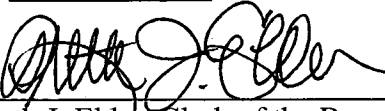
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 20,000
<input checked="" type="checkbox"/> Improvements	\$ 25,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 45,000

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Argal Oberquell participated in the hearing. The Petitioner stated that he retired from practicing law on January 31, 2019, and he reviewed his qualifications. The Petitioner testified that: the subject property and parcel 44400001600 are separate unbuildable lots that serve as a buffer to the Petitioners' home; there is insufficient space for a well, septic system, and reserve drainfield on the subject property; and the assessment of the pole building is double its construction cost in 2009. Mr. Oberquell reviewed the Assessor's comparable sales. He testified that: comparable sale 1 involved a buyer with a special purpose who is seeking to vacate a street next to his existing residence and wants to reduce opposition to the vacation; and comparable sales 2 and 3 are served by the Beachcrest water system that is now owned by the City of Lacey. 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 subject property is unbuildable. The Board finds the Petitioner's arguments to be convincing. 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 26th day of September, 2019


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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

Property Owner: ARGAL & DIANA OBERQUELL

Parcel Number(s): 44400001600

Assessment Year: 2018

Petition Number: 18-0538

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

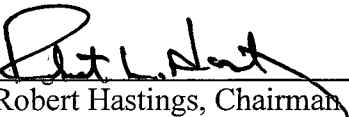
<input checked="" type="checkbox"/> Land	\$ 44,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 44,900

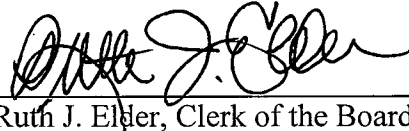
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 21,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 21,000

This decision is based on our finding that: This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Argal Oberquell participated in the hearing. The Petitioner stated that he retired from practicing law on January 31, 2019, and he reviewed his qualifications. The Petitioner testified that: the subject property and parcel 44400001500 are separate unbuildable lots that serve as a buffer to the Petitioners' home; and there is insufficient space for a well, septic system, and reserve drainfield on the subject property. Mr. Oberquell reviewed the Assessor's comparable sales. He testified that: comparable sale 1 involved a buyer with a special purpose who is seeking to vacate a street next to his existing residence and wants to reduce opposition to the vacation; and comparable sales 2 and 3 are served by the Beachcrest water system that is now owned by the City of Lacey. 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 subject property is unbuildable. The Board finds the Petitioner's arguments to be convincing. 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 26th day of September, 2019


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