## Order of the Thurston County Board of Equalization

Property Owner: ARGAL & DIANA OBERQUELL				
Parcel Number(s): 44400000800				
	Petition Number: 18-053	6		
Having considered the evidence presented by the parties    sustains   overrules   the determination     Assessor's True and Fair Value Determination		·		
		<del> </del>		
Land \$ 452,600	∠ Land	\$ 452,600		
	Improvements	\$ 281,000		
Minerals \$	Minerals	\$		
Personal Property \$	Personal Property	\$		
TOTAL: \$ 733,600	TOTAL:	\$ 733,600		
sales comparison approach in support of the current asse accepts the Assessor's current assessed value.	ssed value. The Board find	s that the Petitioner		
Dated this day of September	_,2019			
Ray L. L.	Att Sec			
Robert Hastings, Chairman	Ruth J. Elder, Clerk of th	e Board		
NOTI	CE ,			
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				
To ask about the availability of this publication in an alternate forma Teletype (TTY) users use the Washington Relay Service by calling 7				

REV 64 0058 (5/25/2017)

Distribution: • Assessor • Petitioner • BOE File

# Order of the Thurston County Board of Equalization

Property Owner: _	ARGAL & DIANA OBI	ERQUELL	
Parcel Number(s):	44400001500		
Assessment Year:	2018	Petition Number: 18-0537	7
Having considered  sustains		by the parties in this appeal, the Board he determination of the assessor.	ereby:
Assessor's True ar	d Fair Value Determ	ination BOE True and Fair Val	ue Determination
		\$ 20,000 \$ 25,000 \$	
TOTAL:	\$ <u></u>	TOTAL:	\$ 45,000
property. Petitioner practicing law on Jasubject property and Petitioners' home; to property; and the assertiewed the Assess special purpose who to the vacation; and by the City of Lace Response including current assessed value Petitioner's argume	Argal Oberquell particularly 31, 2019, and help parcel 44400001600 here is insufficient spassessment of the pole beor's comparable sales of is seeking to vacate a comparable sales 2 and 7. The Assessor's Replay. The Board finds that to be convincing. The sufficient to overcon	pard relies, in a measure, on its previous recipated in the hearing. The Petitioner state e reviewed his qualifications. The Petition are separate unbuildable lots that serve as ace for a well, septic system, and reserve doubleding is double its construction cost in 2 at the testified that: comparable sale 1 invotes a street next to his existing residence and value 3 are served by the Beachcrest water sy resentative did not participate in the hearing at approach and a sales comparison approach at the subject property is unbuildable. The The Board concludes that the Petitioners property is the Assessor's presumption of correctness and the Assessor's presumpti	ed that he retired from her testified that: the ha a buffer to the drainfield on the subject 2009. Mr. Oberquell lived a buyer with a wants to reduce opposition estem that is now owned hig, but provided a written hich in support of the he Board finds the rovided clear, cogent, and
Dated this 26 <sup>th</sup>	day of Sep	otember , <u>2019</u>	

#### **NOTICE**

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Distribution: • Assessor • Petitioner • BOE File

### Order of the Thurston County Board of Equalization

Property Owner: AF	GAL & DIANA OBERQUELL				
Parcel Number(s):	4400001600				
Assessment Year: 20	)18	Petition Number: 18-053	8		
	evidence presented by the parties  overrules the determination	**	ereby:		
Assessor's True and	Fair Value Determination	<b>BOE True and Fair Val</b>	lue Determination		
□ Land	\$ 44,900	⊠ Land	\$ 21,000		
Improvements	\$ 0		\$ 0		
Minerals	\$	Minerals	\$		
Personal Propert	y \$	Personal Property	\$		
TOTAL:	\$ 44,900	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 26 <sup>th</sup> day of September , 2019					
Robert Hastings, Chair	nan	Ruth J. Eller, Clerk of th	e Board		
_	•	•			

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