

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

Property Owner: DOUGLAS & DEBRA DYJAK

Parcel Number(s): 11927310600

Assessment Year: 2018

Petition Number: 18-0581

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

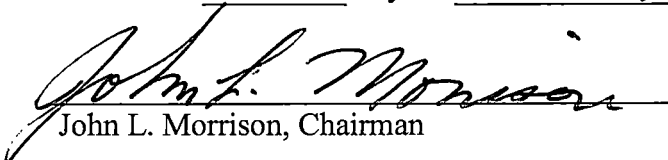
<input checked="" type="checkbox"/> Land	\$ 252,500
<input checked="" type="checkbox"/> Improvements	\$ 687,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 939,500

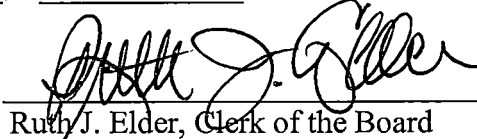
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 252,500
<input checked="" type="checkbox"/> Improvements	\$ 687,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 939,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners' late request to postpone the hearing was denied. On Petition, the Petitioners stated that the LP siding requires replacement, but they did not provide any cost-to-cure bids. The Petition stated that there is not a heat pump and that the barn and arena have limited utility. The Petitioners dispute the Assessor's quality rating and the view adjustment. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who reviewed the 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's comparable sales 1 and 2 also have arenas; the Assessor's comparable sales 3 and 4 have other substantial outbuildings; the Petitioners did not provide cost-to-cure estimates for the LP siding; the fee appraisal previously provided by the Petitioners included a very low adjustment for the arena with 90 percent depreciation applied; and the Board of Tax Appeals reinstated the Assessor's original assessed values for the 2014, 2015, and 2016 assessment years. The Board finds that the Petitioners did not provide cost-to-cure bids for review. The Board finds that the Petitioners did not provide any market evidence to support their requested value. 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 29th day of May, 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

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

Property Owner: DOUGLAS & DEBRA DYJAK

Parcel Number(s): 52930024300

Assessment Year: 2018

Petition Number: 18-0582

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

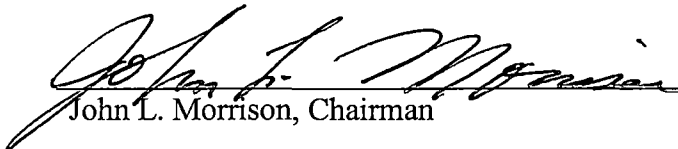
<input checked="" type="checkbox"/> Land	\$ 84,300
<input checked="" type="checkbox"/> Improvements	\$ 252,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 336,900

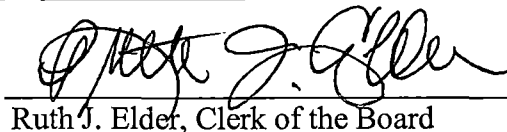
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 84,300
<input checked="" type="checkbox"/> Improvements	\$ 252,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 336,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners' late request to postpone the hearing was denied. On Petition, the Petitioners shared concerns about the quality and condition of the subject property as determined by the Assessor's inspection in July 2012. The Petitioners mentioned unrepaired water-damaged wood flooring and sub-flooring, but did not provide cost-to-cure estimates to the Board for review. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who reviewed the 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 subject property is located in Jubilee, which is a golf course community; the Board of Tax Appeals' Decisions for Docket Nos. 90631 and 90632 were included in the Assessor's Response; and the Board of Tax Appeals reinstated the Assessor's original assessed values for the 2014 and 2015 assessment years. The Board does not find the Petitioners' arguments to be persuasive. The Board finds that the Petitioners did not provide any market evidence in support of their requested value. 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 29th day of May, 2019


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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