

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

Property Owner: ANDREW & FRANCES LENCH

Parcel Number(s): 21832210401

Assessment Year: 2018

Petition Number: 18-0589

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

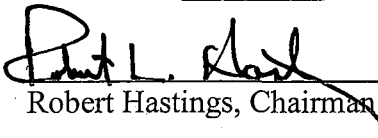
<input checked="" type="checkbox"/> Land	\$ 72,400
<input checked="" type="checkbox"/> Improvements	\$ 1,655,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,727,900

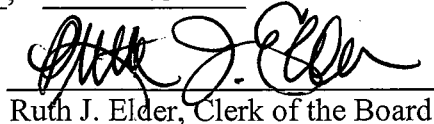
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 1,655,500
<input type="checkbox"/> Minerals	\$
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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Andrew Lench participated in the hearing. The Petitioner shared concerns about the nearly \$300,000 increase for the 2018 assessment year. The Petitioner requested a revised value of \$35,555 for the land and \$1,276,600 for the improvements, for a total requested value of \$1,312,155. The Petitioner referred to a fee appraisal of April 9, 2018 for \$1,414,810. The Petitioner testified that the Dryvit siding is cracking and deteriorating. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Appraisal Supervisor Teresa Hoyer provided a 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 Petitioners submitted a fee appraisal of October 31, 2017 for \$1,750,000 to the Assessor and that this was addressed in Ms. Hoyer's Response. Ms. Wilson further testified that the increase in the assessed value from assessment years 2017 to 2018 was due to the market conditions, as well as adjustments made following the review of the fee appraisal and a physical inspection. The Board finds that the Petitioners did not submit either fee appraisal or cost-to-cure estimates to the Board for review. The Board does not consider the percentage of assessed value increase in reviewing the true and fair market value of the subject property as of January 1, 2018. 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 19th 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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REV 64 0058 (5/25/2017)

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