

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

Property Owner: JAMES AND LINDA RYAN LIVING TRUST

Parcel Number(s): 12931321400

Assessment Year: 2018

Petition Number: 18-0637

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's Determination**

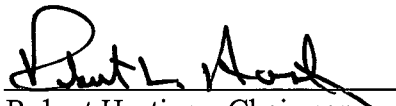
Deny the Exemption for Physical Improvement to a Single Family Dwelling.

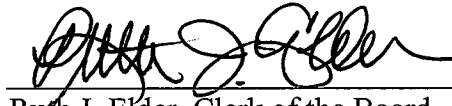
**BOE's Determination**

Deny the Exemption for Physical Improvement to a Single Family Dwelling.

This decision is based on our finding that: The Board sustains the Assessor's decision to deny the exemption for physical improvement to a single family dwelling based on the testimony and evidence presented. This Petition is an appeal for remodeling exemption. The Petitioners did not participate in the hearing. On Petition, the Petitioners stated that the existing garage was demolished and that a new garage was to be constructed beginning in January 2019. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Lead Appraiser Analyst Jennifer McNeil provided a written Response. Ms. Wilson testified that the Assessor is following Revised Code of Washington 84.36.400 in denying this exemption. Ms. Wilson explained that the purpose of the remodeling exemption is to encourage improvements to single-family dwellings. Ms. Wilson testified that the new garage structure was designed with a second story with potential future use as storage and an art studio. She testified that this does not meet the Washington Administrative Code 458.16.080(2)(b) for a residential dwelling structure designed exclusively for one family. The Board finds that the new garage structure is not a single-family residence. The Board concludes that the Petitioners did not provide the preponderance of the evidence to overcome the Assessor's presumption of correctness.

Dated this 25<sup>th</sup> 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](http://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)

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