

Order of the Thurston County Board of Equalization

Property Owner: DREW & LISA GONZALEZ

Parcel Number(s): 38280006100

Petition Number: 19-0003

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	\$ 114,100
<input checked="" type="checkbox"/> Improvements	\$ 379,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 493,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 114,100
<input checked="" type="checkbox"/> Improvements	\$ 379,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 493,200

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 Drew Gonzalez participated in the hearing by teleconference. The Petitioner testified that there is conflicting information regarding the square footage of the subject property on the Assessor's website (3,125 square feet) compared to the Cost Valuation Report (3,216 square feet), resulting in a difference of 91 square feet. The Petitioner reviewed his analysis of the comparable sales and contended that homes built between 2006 and 2008 are the most relevant to the value of his home. On rebuttal, the Petitioner testified that his comparable sales are very similar to the subject property in that they are located on the same street, built within one year of the subject property, and many are located on the golf course.

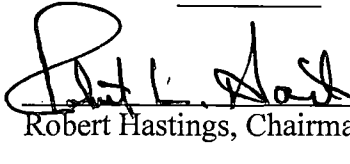
The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that the Assessor's website information provided by the Petitioner is not for the subject property, but for a different parcel number. Ms. Wilson further testified that: the bonus room over the garage is valued at a lesser rate per square foot; the sales support that golf course lots are a premium; the Petitioners purchased the subject property for \$535,950 on December 4, 2007; the Petitioners' comparable sales from 2015 and 2016 are old for a 2019 assessment; and the Petitioners' comparable sales have not been trended or adjusted. Ms. Wilson reviewed her comparable sales, noting that comparable sales 1 through 5 are on the same street as the subject property. She testified that all of the Assessor's comparable sales are: the same quality and condition as the subject property; within 600 square feet of the subject property; and are located on the golf course.

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The Board finds that the Petitioners' analysis involved the square footage for the wrong parcel number. The Board finds that the Petitioners' comparable sales were older and less convincing than the Assessor's comparable sales. 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 17th day of December, 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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