

## Order of the Thurston County

## Board of Equalization

Property Owner: PRITCHETT FAMILY LLC

Parcel Number(s): 12714110501

Assessment Year: **2019**

Petition Number: 19-0025

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	\$ 1,334,500
<input checked="" type="checkbox"/> Improvements	\$ 1,806,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 3,140,600</b>

## **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 1,334,500
<input checked="" type="checkbox"/> Improvements	\$ 1,806,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 3,140,600</b>

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 Philip Pritchett participated in the teleconference hearing. The Petitioner reviewed his submission with the Board. The Petitioner testified that: the buildings built in 1995 and 1996 are now unrentable; these buildings are failed structures rather than average condition; water has seeped through the concrete floors due to the high water table and improper construction; and the estimated cost-to-cure is so substantial as to make building replacement the preferred option. The Petitioner contended that: water and sewer were only developed on 88<sup>th</sup> Street, not on Old Highway 99; and Mazama pocket gophers have been found on the property, imposing restrictions.

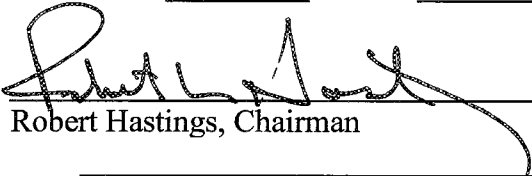
The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who participated in the teleconference hearing and provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that: the subject property is not encumbered and the Petitioner has not been restricted; the Petitioner has been permitted to add to the existing buildings and to bring in utilities without problems; the Petitioner did not provide actual income and expense information to the Assessor's Office; and the Petitioner has not permitted the Assessor's Office staff to conduct an onsite inspection.

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Thurston County Board of Equalization  
Petition Number 19-0025  
Pritchett Family LLC  
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The Board finds that the Petitioner did not provide a Comparative Market Analysis, an appraisal, or comparable sales in support of his requested value. The Board finds that the Petitioner has not provided any evidence of Prairie Habitat restrictions. The Board concludes that the Petitioner 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 28<sup>th</sup> day of October, 2020

  
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 <https://bta.wa.gov> 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

REV 64 0058 (5/25/2017)

**SHIPPED DEC 03 2020**

## Board of Equalization

Petition Number: 19-0026

☒ sustains      ☐ overrules      the determination of the assessor.

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 746,400
<input checked="" type="checkbox"/> Improvements	\$ 297,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,043,600</b>

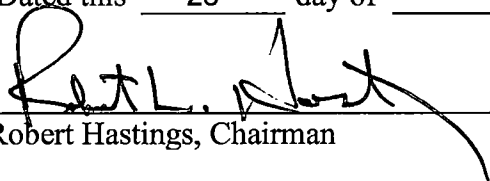
The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who participated in the teleconference hearing and provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that: the 2013 report did not show evidence of pocket gophers on the subject property; any available information regarding pocket gophers should be submitted to the Assessor's Office for review; the Assessor cannot make any adjustments without verifying the Petitioner's claims; the Petitioner has refused the Assessor's Office staff access to inspect the buildings; the financial information provided by the Petitioner is incomplete; and the Assessor would need to analyze three years of data for a complex property like the subject.

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The Board finds that the Petitioner did not provide a Comparative Market Analysis, an appraisal, or comparable sales in support of his requested value. The Board finds that the Petitioner has not provided any evidence of Prairie Habitat restrictions. The Board concludes that the Petitioner 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 28<sup>th</sup> day of October, 2020

  
Robert Hastings, Chairman

  
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