

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

Property Owner: THOMAS & DENISE KALENIUS

Parcel Number(s): 35902200500

Assessment Year: 2019

Petition Number: 19-0027

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	\$ 577,900
<input checked="" type="checkbox"/> Improvements	\$ 246,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 824,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 406,300
<input checked="" type="checkbox"/> Improvements	\$ 246,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 652,400

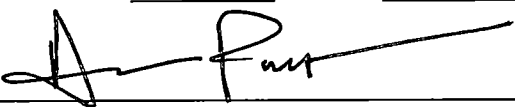
This decision is based on our finding that: The Board adopts the Petitioners' revised requested value based on the testimony and evidence presented.

Petitioner Tom Kalenius participated in the teleconference hearing. The Petitioner testified that: the Board has previously agreed with his contentions that the lot is physically constrained; the lot is triangular in shape; the lot is 50 feet deep on the north side and 85 feet deep on the south side; this lot is part of the early plot of Boston Harbor; 40 percent of the lot is unusable mud; and Boston Harbor Road is only 22 feet from the front door of the home. The Petitioner clarified that his comparable sales sold in 2020, not 2000, and that he tried to select similar waterfront lots. At the hearing, the Petitioner requested a revised land value of \$406,300 and agreed with the Assessor's improvement value of \$246,100, for a total requested value of \$652,400.

The Assessor's Representative did not participate in the hearing. 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.

The Board finds the Petitioners' arguments to be convincing. The Board concludes that the Petitioners provided 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, 2020


Diane Pust, 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.

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