

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

Property Owner: KERN REXIUS

Parcel Number(s): 12732420200

Assessment Year: 2019

Petition Number: 19-0039

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

☐ sustains ☒ overrules the market value determination of the assessor and
☒ sustains ☐ overrules the current use value determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 185,500
<input checked="" type="checkbox"/> Improvements	\$ 1,344,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,530,000

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 147,100
<input checked="" type="checkbox"/> Improvements	\$ 1,344,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,491,600

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 11,260
<input checked="" type="checkbox"/> Improvements	\$ 1,344,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,355,760

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 11,260
<input checked="" type="checkbox"/> Improvements	\$ 1,344,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,355,760

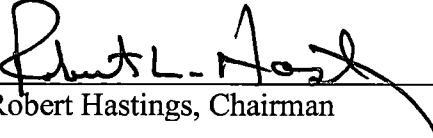
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the market value and sustains the current use value based on the testimony and evidence presented.

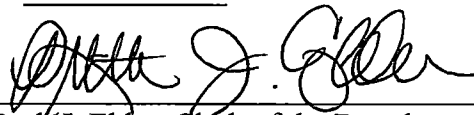
Petitioner Kern Rexius participated in the teleconference hearing. The Petitioner testified that: the home is still not complete; the home was 80 percent to 85 percent complete as of January 1, 2019; and the rockwork on the front of the home, the front walkway, and the handrails are among the items that have not been completed. The Petitioner contended that: the home is overbuilt; additions are not possible on the agricultural land; the shop is overvalued; and the Assessor's comparable sales are not similar to the subject property. The Petitioner explained that he has refused the Assessor's access to visit the home due to issues of the staff misrepresenting the facts in the past.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended market value. The Assessor recommended a reduction in the land value to \$147,100 for a recommended total market value of \$1,491,600. Ms. Wilson explained that the recommended reduction was due to increasing the wetlands adjustment from 60 percent to 80 percent. Ms. Wilson asserted that this change was a manifest error correction. Ms. Wilson referred to her comparable sales. Ms. Wilson testified that: the building permit expired two years ago; the home is being lived in; there is a record of two loans on the property which infers that fee appraisals have been done; the permit value on the 8,800 square foot shop was over \$300,000; when a property owner denies the Assessor access, the State Board of Tax Appeals will not speculate as to the percentage complete; and the burden is on the property owner to demonstrate the degree of completeness or the lack thereof.

The Board must assume that the Assessor is correct. When the property owner will not permit access to the Assessor, the Board will not speculate as to the percentage complete. While the Petitioner and the Assessor's Representative both refer to a comparable sale presented by the Petitioner, the Petitioner did not submit this information to the Board for review. The Board notes that the Assessor has increased the wetlands adjustment. The Board finds that this represents appraisal judgment rather than a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review for the market value is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Petitioner did not provide comparable sales, cost-to-cure estimates, appraisals, or evidence in support of his requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the market value, and did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the current use valuation.

Dated this 27th day of August, 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.

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