

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

Property Owner: BURKE & KRISTEN RIFE

Parcel Number(s): 22634410100

Assessment Year: 2019

Petition Number: 19-0072

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	\$ 58,100
<input checked="" type="checkbox"/> Improvements	\$ 441,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 499,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 58,100
<input checked="" type="checkbox"/> Improvements	\$ 441,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 499,700

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 Burke Rife participated in the teleconference hearing. The Petitioner testified that: the property is not worth more than \$350,000; the Deschutes River floods approximately three-quarters of the property annually; there are limitations and restrictions on the property due to flooding; the home is in fair condition; the unusable pool should be removed from the value; nothing has changed since his purchase; no property within five miles is valued similarly; and local bridges negatively impact the value of the subject property. On rebuttal, the Petitioner challenged the Assessor to find a year without flooding, as it has flooded each year that he has occupied the property. Mr. Rife stated that the Assessor's staff has visited the property in the past six months and taken photos.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. 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. Ms. Wilson testified that: the subject property is located in the 100-year flood zone, so no adjustments are made; the home is located eighty feet from the edge of the flood area and is ten to fifteen feet above the river level in elevation; the subject property is located in the wetland buffer, not designated wetlands; the home and outbuildings are not impacted by flooding; and the pool will be removed from the value if it is filled in or removed. Ms. Wilson reviewed the Assessor's comparable sales, noting that the Assessor's comparable sales 2, 3, and 4 are better comparable sales and that sale 2 is the best comparable sale without outbuildings. Ms. Wilson noted that the subject property has an unusual amount of outbuildings. Ms. Wilson stated that the Petitioner's comparable sales are not similar to the subject property, so no weight was given to these sales. Ms. Wilson confirmed that the Assessor's staff last visited the home on October 23, 2019. On rebuttal, Ms. Wilson stated that the Assessor would need documentation of any restrictions related to the flooding in order to give consideration.

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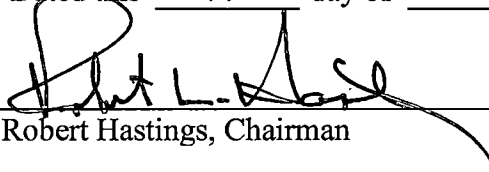
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The Board does not find the Petitioners' comparable sales to be convincing. The Board finds that the Petitioners did not provide evidence regarding flood damage or restrictions due to flooding. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 14th day of May, 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 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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REV 64 0058 (5/25/2017)

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