

## Board of Equalization

Petition Number: 19-0074

☐ sustains      ☒ overrules      the determination of the assessor.

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

<input checked="" type="checkbox"/> Land	\$ 182,640
<input checked="" type="checkbox"/> Improvements	\$ 51,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 234,240</b>

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. Appraiser Analyst Sam Howe participated in the teleconference hearing. Mr. Howe testified that: the subject property is already improved and is a legal non-conforming lot; the Petitioner's comparable sales are all unbuildable vacant lots in the slide area for which building permits will not be issued; the Assessor's comparable sale 1 is located four lots west of the subject property; the Petitioner has made improvements to the property; and the Assessor's staff has checked with Permitting and has no evidence of a denial for a permit to rebuild the home. Mr. Howe agreed to move the value for the pole building to the other parcel and recommended a reduction in the value of the improvements to \$51,600, at the hearing.

/ /  
/ /  
/ /  
/ /  
/ /  
/ /  
/ /  
/ /  
/ /  
/ /

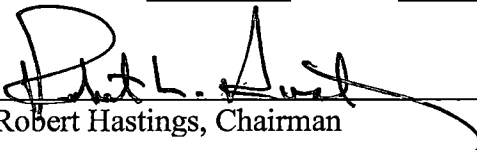
Thurston County Board of Equalization  
Petition Number 19-0074  
Seth and Lynn Schade  
Page Two of Two

The Board does not find the Petitioners' comparable sales of unbuildable lots to be persuasive in valuing the subject residence. The Board finds the Petitioners' arguments regarding the ongoing land movement and the significant restrictions to be convincing. The Board finds that additional consideration is warranted for the restrictions and overrules the Assessor's determination of value for the land.

The Board finds that the Assessor's recommended reduction is the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board adopts the Assessor's recommended improvement value.

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 further reduction in the valuation.

Dated this 19<sup>th</sup> day of November, 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 24 2020