

Order of the Thurston County

Board of Equalization

Property Owner: DENNIS & KATHY GROSS

Parcel Number(s): 36020008801

Assessment Year: **2019**

Petition Number: 19-0101

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	\$ 361,800
<input checked="" type="checkbox"/> Improvements	\$ 151,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 512,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 361,800
<input checked="" type="checkbox"/> Improvements	\$ 151,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 512,900

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 Dennis Gross participated in the teleconference hearing. The Petitioner testified that: this is a unique owner-built, timber-framed house; the original house was 25 feet by 25 feet; additions were added; a variety of construction techniques were used; the top eight feet by eight feet section will likely need to be replaced due to rot resulting from poor design; this is a 1,500 square foot home with wood heat; the property is beautiful and that it is likely that a new buyer would tear down the existing home; and two appraisers from the Assessor's Office came to visit and he showed them everything. The Petitioner stated that it is difficult to deal with the increasing property taxes on a fixed income.

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.

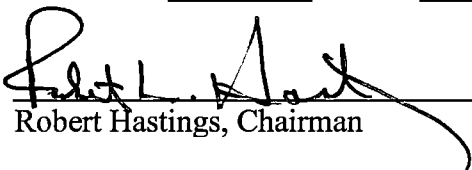
The Board must determine the true and fair market value of the subject property as of January 1, 2019. The value placed on the property by the Assessor is presumed to be correct. The burden is on the Petitioner to prove that the Assessor has erred. The Board cannot consider the percentage of the assessed value increase or the amount of tax in reviewing the true and fair market value. The Board must consider the total property value.

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The Board finds that the Petitioners accepted the Assessor's land value. The Board finds that the Petitioners requested a value of zero dollars for the buildings, even though the home is currently occupied. The Board finds that the Assessor has added an adjustment for the functional obsolescence. The Board finds that the Petitioners did not provide comparable sales or cost-to-cure bids in support of their requested value. 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 3rd day of December, 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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REV 64 0058 (5/25/2017)

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