

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

Property Owner: CRAIG & SUSAN WECKESSER

Parcel Number(s): 99800453300

Assessment Year: 2019

Petition Number: 19-0113

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	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>71,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>71,700</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>64,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>64,000</u></b>

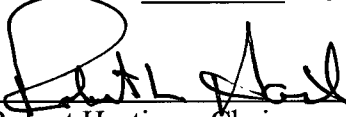
This decision is based on our finding that: The Board adopts the Petitioners' requested value based on the testimony and evidence presented.

Petitioner Craig Weckesser participated in the teleconference hearing. Mr. Weckesser reviewed the Petition Amendment that he submitted. Mr. Weckesser disputed the Assessor's increase in the assessed value, and he objected to the Assessor's comparable sales as being too old.

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 current assessed value. Ms. Wilson testified that: the mobile home was purchased as a repossession by the mobile home park owners, who then remodeled the home and resold it to the Petitioners; there is significant equity for the mobile home park owners since there is no need to move the unit and set it up; and there is a strong market demand for manufactured housing, which is why assessed values have increased substantially. Ms. Wilson further testified that the Assessor's comparable sales are selected pursuant to Revised Code of Washington 84.40.030 and the Assessor's comparable sales well bracket the subject property.

The Board finds that trending the Petitioners' purchase price results in a value of \$64,000, which is equivalent to the Petitioners' requested value. The Board finds 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 11<sup>th</sup> day of June, 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](http://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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