

# Order of the Thurston County Board of Equalization

Property Owner: PATRICIA RICKER & DIANE D'ACUTI

Parcel Number(s): 21714440800

Petition Number: 19-0190

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	\$ 108,600
<input checked="" type="checkbox"/> Improvements	\$ 110,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 219,500</b>

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

<input checked="" type="checkbox"/> Land	\$ 108,600
<input checked="" type="checkbox"/> Improvements	\$ 110,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 219,500</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Diane D'Acuti participated in the teleconference hearing. The Petitioner shared concerns about the \$24,000 increase in assessed value. The Petitioner testified that: the home is constructed of wood and is on a concrete slab; two acres of the property is unusable due to the buffer for Thompson Creek; the half-story is a 156 square foot loft with a steep roof pitch and has limited use as a storage area; the mudroom is an enclosed porch; the original home was 20 feet by 20 feet, then it was added on to with the bedroom off the den; the source of heat is a wood stove; the bathroom measures 5 feet by 8 feet; the small bedroom is 7 feet by 10 feet at most; and it is possible to access the back acreage since the creek runs on the left side of the property. The Petitioner commented on the Assessor's neighborhood sales listing, stating that Rainier is not in the same neighborhood as the subject property.

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 Assessor adjusts for wetlands, but not for buffer areas; the Assessor recognizes the low cost quality grade; a 1.5 story home costs less than a one-story home; all sales in the area are included in the Neighborhood Sales Listing; the appraiser selects the most similar comparable sales to include in the sales comparison grid; the 2018 assessment year Petition was stipulated for \$201,200; and market values continue to increase. Ms. Wilson encouraged the owners to apply for the senior citizens exemption program.

[illegible]

The Board finds that the subject home is functionally obsolete with an unusual layout, one bedroom, a small bathroom, and limited utility of the loft area. The minimum ceiling height considered by the Federal Housing Administration is four feet. The Board does not consider the percentage change in the assessed value. The Board cannot consider personal hardship of the property owners. The Board finds that the Petitioners did not provide any comparable sales in support of their requested value or any cost-to-cure bids for repairs. 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 16<sup>th</sup> day of July, 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)

**SHIPPED AUG 27 2020**