

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

Property Owner: NORBERT WU & DEANNA MAH

Parcel Number(s): 74880001800

Assessment Year: 2019

Petition Number: 19-0227

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	\$ 400,000
<input checked="" type="checkbox"/> Improvements	\$ 400,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 800,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 341,100
<input checked="" type="checkbox"/> Improvements	\$ 381,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 723,000

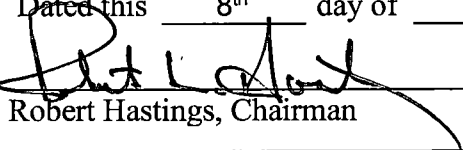
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Norbert Wu participated in the teleconference hearing. The Petitioner testified that the average selling price of his comparable sales was \$722,990. Mr. Wu testified about the sale of Parcel Number 12911421900, located at 928 76th Ave NE, which sold for \$650,000 on November 20, 2018. He testified that: this property is on a lagoon; has a larger lot; has a level area for more parking; overlooks Dana Passage with a better view than the subject property; and has a gravel beach rather than the subject property's muddy shoreline. Mr. Wu further testified that there are ongoing mold issues in the basement area of his home that will likely require remediation.

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 recommended reduction. The Assessor recommended a reduction in the value of the improvements to \$375,600, for a total recommended value of \$775,600.

The Board finds that the reason for the recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that additional consideration is warranted for the lagoon, the mud beach, and the mold issues. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8th 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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