

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

Property Owner: TMMJ TRUST, TERRY & MARYLYN McCULLOUGH

Parcel Number(s): 11915330400

Assessment Year: 2019

Petition Number: 19-0239

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

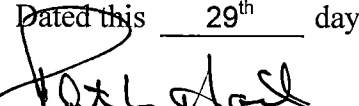
<input checked="" type="checkbox"/> Land	\$ 144,200
<input checked="" type="checkbox"/> Improvements	\$ 530,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 675,000

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 530,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 675,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioners Terry and Marylyn McCullough testified that: one to two acres of their 7.52 acre site are wetlands; there is a fenced area fifty feet from the wetland boundary; neighboring properties include industrial properties and unsightly residential properties including multiple mobile homes on single lots and properties with six to eight cars parked on them; there is a lack of significant comparable sales; and the subject property should not be compared to smaller-sized properties. At the hearing, the Petitioners revised their requested value to \$648,904, minus an adjustment for the wetlands. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. 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. Ms. Wilson testified that: the Neighborhood Sales Listing includes all sales in the appraisal neighborhood, not only the properties that are most similar to the subject property; the subject property had new construction built in 2017; the Petitioners purchased the land for \$155,000 in 2016, but have requested a value of significantly less; the Petitioners listed a total purchase price of \$679,965, while the current assessed value is \$675,000; no wetlands are mapped on the recorded subdivision map; the Petitioners did not provide a wetlands report; the Assessor's comparable sale 1 is located across the street from the subject property; and the Assessor's comparable sale 4 is also within the same neighborhood. The Board finds that the Petitioners' total purchase price was greater than the current assessed value. The Board finds that the Petitioners did not provide market evidence 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 29th day of January, 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 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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