

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

Property Owner: JORDAN McCULLOUGH

Parcel Number(s): 11915330600

Assessment Year: 2019

Petition Number: 19-0240

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	\$ 207,100
<input checked="" type="checkbox"/> Improvements	\$ 430,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 638,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 207,100
<input checked="" type="checkbox"/> Improvements	\$ 415,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 622,700</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

Petitioner Jordan McCullough participated in the hearing. The Petitioner testified that: the Assessor overstated the total square footage by 130 square feet and miscounted the bedrooms and bathrooms; there are wetlands and wetland buffers on the eastern edge of the property; a buffer fence was installed prior to his purchase of the property; the fence is located at least seventy-five feet from the wetland boundary; County zoning permits weapons to be discharged in the area; and a neighbor discharges large weapons on his property. The Petitioner confirmed that he has a well for drinking water and a septic system on the subject property.

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.

At the hearing, Ms. Wilson testified that the Assessor has corrected the square footage, bathroom and plumbing fixture count, resulting in a revised improvement value of \$415,600 and a revised total value of \$622,700. The Board finds that the reasons for these changes are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence.

Ms. Wilson testified that: the Assessor relied on the recorded large lot subdivision map, which does not show 20 percent wetlands; the Assessor does not value based on bedrooms, but by total square footage; the Petitioner purchased the land for \$199,900 on May 29, 2018, but is requesting a lower value; the home is new construction involving a construction loan for \$450,000; and the Assessor's comparable sales 1 and 4 are located within one mile from the subject property.

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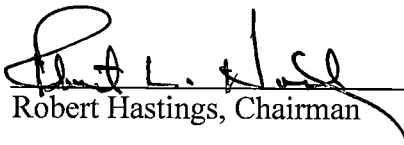
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The Board finds that the Assessor has corrected the square footage, bathroom count, and plumbing fixture count. The Board finds that the current assessed value does not include a value for the well. The Board does not find the Petitioner's arguments to be convincing. The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a further reduction in the valuation.

Dated this 29<sup>th</sup> 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](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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)

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