

Order of the Thurston County Board of Equalization

Property Owner: WILLIAM & ELIZABETH BERGH

Parcel Number(s): 12636140400

Assessment Year: **2019**

Petition Number: 19-0242

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	\$ 80,700
<input checked="" type="checkbox"/> Improvements	\$ 218,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 299,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 50,500
<input checked="" type="checkbox"/> Improvements	\$ 211,500
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 262,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

Petitioner William Bergh participated in the teleconference hearing. The Petitioner testified that: the Assessor is not considering the significant history of flooding on the subject property; the Assessor's Office has not modified their model to account for the flooding issues; national flood insurance is required for a mortgage on the subject home; the Federal Emergency Management Agency (FEMA) has reclassified the property so flood insurance premiums have increased; the flooding must be disclosed to potential buyers; the outbuildings are full of mold and mildew due to flooding; water under the house must be pumped out; drinking water safety must be monitored during flood events; the garden area has been washed out; and portions of the driveway had to be replaced due to flooding.

The Assessor's Representative did not participate in the teleconference hearing. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the land value to \$71,400, for a total recommended value of \$282,900.

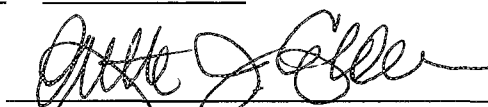
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The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds the Petitioner's testimony to be compelling. The Board finds that a flood area adjustment should be applied to the subject property and that further consideration is warranted for the flooding. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 1st day of October, 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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