

Order of the Thurston County Board of Equalization

Property Owner: CLIFFORD & LYNNE SAMUELS

Parcel Number(s): 72710001900

Assessment Year: **2019**

Petition Number: 19-0249

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	\$ 58,300
<input checked="" type="checkbox"/> Improvements	\$ 193,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 252,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 58,300
<input checked="" type="checkbox"/> Improvements	\$ 193,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 252,000

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

Petitioner Clifford Samuels participated in the teleconference hearing. The Petitioner testified that: he is the President of the Home Owners' Association; approximately 70 percent of the residences in the neighborhood are single family residences and 30 percent are townhomes; approximately 60 percent of the homes are rentals; there is a low-income neighborhood across the street from the subject property; there are homeless encampments in the woods; and there has been an increase in crimes such as stolen packages and car break-ins. On rebuttal, Mr. Samuels testified that rental homes are not typically kept up like owner-occupied homes.


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: comparable sale 1 is a model match for the subject residence that is owner-occupied, but does not have a fireplace; all of her comparable sales are townhomes; sales of townhomes in this development determine the market value of the subject property; there is demand in the market and a limited supply of homes for sale; and the Petitioners did not provide any comparable sales to support their estimated value.

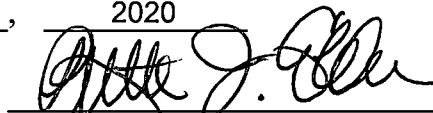
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Thurston County Board of Equalization
Petition Number 19-0249
Clifford & Lynne Samuels

The Board finds that the Petitioners did not provide comparable sales or cost-to-cure estimates to support their requested value. The Board concludes 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 13th day of August, 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)

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