

Order of the Thurston County Board of Equalization

Property Owner: JERRY VOSBERG

Parcel Number(s): 41291001900

Petition Number: 19-0288

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	\$ 30,500
<input checked="" type="checkbox"/> Improvements	\$ 318,000
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 348,500

BOE True and Fair Value Determination

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

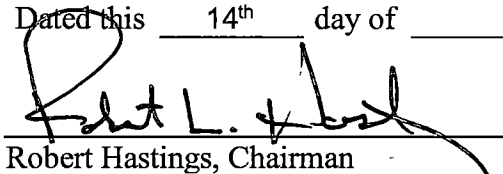
The Petitioners provided a review of comparable sales in Clearwood. Petitioners Mr. and Mrs. Jerry Vosberg participated in the teleconference hearing. Mr. Vosberg testified that: his realtor found the current assessed value to be too high for a two bedroom home; Clearwood has annual dues of \$948; Single Tree has much lower homeowners association dues than Clearwood, and trailers are permitted there; they are not eligible for the Senior Citizens Exemption Program and they are being taxed out of their home; and he has concerns about the increase in the assessed value. The Petitioner shared the following concerns about the Assessor's comparable sales: the Assessor is using the adjusted sale prices rather than the actual sale prices; the assessed values are less than the sales prices; the Assessor's comparable sale 4 is a three bedroom, not a two bedroom, and is on the lake; the Assessor's comparable sale 6 has the wrong square footage listed, and is a four bedroom home.

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 explained the use of adjusted sales prices and reviewed the Assessor's comparable sales, noting that the Assessor's comparable sales have similar amenities and lake access, even if they are located in a different homeowners association than the subject property. Ms. Wilson testified that: the Petitioners' home is newer and larger than some of their comparable sales; the subject home has finished area above the garage; the Petitioners' comparable sales are reviewed on page 31 of the Assessor's Response; the petition for the 2017 assessment year was stipulated based on comparable sales; the Assessor recalculates the assessed value each year; and the percentage of the assessed value is not considered.

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The Board does not find the Petitioners' comparable sales from April and June 2019 to be relevant to the January 1, 2019 assessed value. The Board does not find the Petitioners' analysis to be convincing. 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 14th day of May, 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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