

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

Property Owner: DONNA MENDENHALL

Parcel Number(s): 11807420100

Assessment Year: 2019

Petition Number: 19-0315

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	\$ 187,100
<input checked="" type="checkbox"/> Improvements	\$ 163,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 350,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 177,900
<input checked="" type="checkbox"/> Improvements	\$ 163,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 341,000

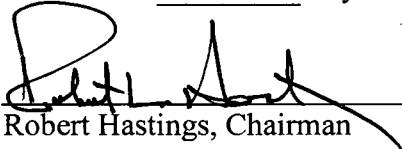
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

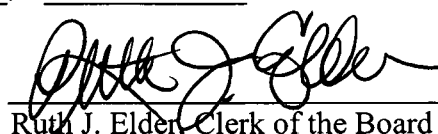
Petitioner Donna Mendenhall participated in the teleconference hearing. The Petitioner testified that: beavers built a dam on Woodard Creek, which bisects the subject property; the beaver dam caused flooding; she has lost access to the rear half of the subject property due to the flooding; she must drive two miles to Lilly Road to access the rear of the property; and the flooding is continuous rather than intermittent.

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: the subject property has unique characteristics; \$133,000 or 37 percent of the base land value has been adjusted; only the western portion of the property can be developed; an inspection of January 30, 2020, identified additional living area that will be added for the 2020 assessment year; and the Assessor has considered the restrictions.

The Board finds the Petitioner's testimony to be compelling. The Board find that additional consideration is warranted for the restrictions. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 11th day of June, 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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