

Order of the Thurston County

Board of Equalization

Property Owner: RICHARD J & BETTY A HENDRICKSON

Parcel Number(s): 09360009001

Petition Number: 19-0323

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	\$ 211,000
<input checked="" type="checkbox"/> Improvements	\$ 4,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 215,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 145,500
<input checked="" type="checkbox"/> Improvements	\$ 4,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 150,000

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

Petitioner Rick Hendrickson participated in the teleconference hearing. The Petitioner testified that: the listed acreage of the subject property is incorrect; the wood stove and fireplace in the cabin are inoperable; the estimated cost to remove the cabin is \$10,000; and no value should be assigned to the cabin. The Petitioner confirmed that the lot is buildable and he agreed with the Assessor's recommended land value.

The Assessor's Representative did not participate in the hearing. Appraisal Supervisor Teresa Hoyer provided a letter in Response to the Petition, after failed attempts to stipulate. The Assessor recommended a total reduced value of \$150,000.

The Board finds that the Assessor made an arithmetic error in calculating the land value, which should be \$145,500 since the improvement value is \$4,500. 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.

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The Board agrees that the Assessor must value the cabin and that its proximity to the shoreline is valuable. The Board finds that the Petitioner did not provide comparable sales, cost-to-cure estimates, or removal bids in support of a further reduction. The Board finds that the Assessor's recommended reduction is equal in value to the Petitioner's requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 15th day of December, 2020



Diane Pust, 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 29 2021

Reissued: **SHIPPED FEB 05 2021** (PE)

Order of the Thurston County

Board of Equalization

Property Owner: RICHARD J & BETTY A HENDRICKSON

Parcel Number(s): 09360009002

Assessment Year: **2019**

Petition Number: 19-0324

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	\$ 294,100
<input checked="" type="checkbox"/> Improvements	\$ 283,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 577,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 294,100
<input checked="" type="checkbox"/> Improvements	\$ 267,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 561,700

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 Rick Hendrickson participated in the teleconference hearing. The Petitioner testified that: the Assessor's comparable sales are not similar to the subject property since they are located on big water as opposed to tidelands; the Petitioners plan to remove the old home; the estimated cost to demolish the old home is \$12,000; the Petitioners have obtained a permit from the Olympic Region Clean Air Agency to burn the old home; the garage of the old home is unstable; the newer home does not have higher end features; the newer home is in fair condition; the cost to repair the roof and gutters is approximately \$12,000; the deck on top of the covered porch needs to be replaced with the cost unknown; the home needs to be painted; and the first bare land sale listed on the Assessor's Neighborhood Sales Listing is located next to their cabin, and supports a reduced value for the subject property. At hearing, the Petitioner revised his requested value to \$150,000 for the land and \$200,000 for the improvements, for a total requested value of \$350,000.


The Assessor's Representative did not participate in the hearing. 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.

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The Board finds that the sale of an unimproved lot without a septic system is not comparable to the subject property. The Board finds that the Petitioners did not provide comparable sales of improved properties for consideration. The Board finds the Petitioner's testimony regarding the condition of the home and the deferred maintenance to be convincing. The Board concludes that the Petitioners 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 15th day of December, 2020


Diane Pust, Chairman


Ruth J. Elder, Clerk of the Board

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