

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

Property Owner: DAVID HALL

Parcel Number(s): 09440062000

Assessment Year: 2019

Petition Number: 19-0343

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	\$ <u>87,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>115,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>202,900</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>87,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>94,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>182,200</u></b>

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

Petitioner David Hall participated in the teleconference hearing. The Petitioner testified that: the subject property is a poor quality residence on Pear Street in Olympia; this is a narrow lot on a dead end street; the cabin-style home was built in the 1930's with several sections added later; the sagging floors are settling; the kitchen floor has a 1.5 inch slope that is ten feet across; the foundation is cracked; his efforts to repair the foundation and the floors were not successful, as the dilapidated floor in the kitchen area crushed the floor joists; water flows to the lot from the lots behind it; he installed a partial curtain drain to drain water away from the home, but it is easily overwhelmed; the home only has one bedroom; there is knob and tube wiring, and using too much power causes blown fuses and tripped breakers; and the home is poor quality and in poor condition. Mr. Hall contends that: the Assessor has made several errors in the description; the canopy cover was built in the 1970's but it is now collapsing and in very poor shape; and water does not impact the property in the summer months.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer and Appraiser Analyst Sam Howe. Appraiser Analyst Jeanne-Marie Wilson submitted 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 value of the improvements to \$94,300, for a total recommended value of \$182,200. Mr. Howe testified that: the condition of the home was reduced from average to fair; both detached structures were reduced from fair to poor; the Assessor values the home based on square footage not the number of bedrooms; the Assessor's staff did not see evidence of water problems on the lot; the Petitioner has not permitted the Assessor's staff to access the interior of the home; no comparable sales or cost-to-cure estimates were provided by the Petitioner in support of his requested value; and the home is rented, so it is not considered poor condition.

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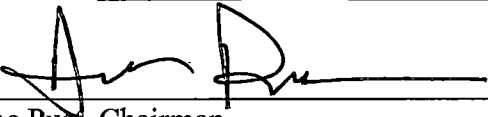
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Thurston County Board of Equalization  
Petition Number 19-0343  
David Hall  
Page Two of Two

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 that the Petitioner did not provide cost-to-cure estimates or comparable sales in support of his requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to support a further reduction in the valuation.

Dated this 10<sup>th</sup> 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 22 2021 

## Order of the Thurston County

## Board of Equalization

Property Owner: DAVID HALL

Parcel Number(s): 09440065001

Assessment Year: **2019**

Petition Number: 19-0344

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	\$ 33,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 33,100</b>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 20,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 20,000

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 David Hall participated in the teleconference hearing. The Petitioner testified that: this lot adjoins the Parcel that was discussed under Petition Number 19-0343; this is a very small lot without a sewer connection; it would be cost prohibitive to connect to the sewer; the sewer connection is through a man hole on the other side of a paved road, a water line, a gas line, and down a gorge; the estimated cost to connect to the sewer two years ago was \$100,000; a pump station could be required and would be expensive to maintain; nearby lots drain on to the subject lot; and he would be required to capture storm drainage on site.

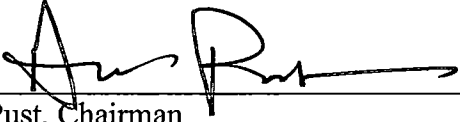
The Assessor was represented by Appraisal Supervisor Teresa Hoyer and Appraiser Analyst Sam Howe. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor has adjusted the value for restrictions; the Petitioner has not provided cost-to-cure bids or other evidence to support a lower value; and the Assessor's comparable sales also have restrictions. Ms. Hoyer testified that: the subject lot is the average size for this area; and the Petitioner has not presented cost-to-cure bids for any of the appeals that he has filed on this parcel over the years.

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Thurston County Board of Equalization  
Petition Number 19-0344  
David Hall  
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The Board finds that additional consideration is warranted for the significant restrictions and barriers to development. The Board concludes that the Petitioner provided compelling testimony and clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 10<sup>th</sup> day of December, 2020

  
Diane Pust, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 22 2020



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

Property Owner: DAVID HALL

Parcel Number(s): 56550200100

Assessment Year: 2019

Petition Number: 19-0345

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	\$ <u>275,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>48,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>324,000</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>218,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>31,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>249,800</u>

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

Petitioner David Hall participated in the teleconference hearing. The Petitioner testified that: this is his residence; this fishing cabin is 24 feet wide by 20 feet long, and was built in the 1930's on pier blocks; the additional shed roof has no slope; the roof leaks in both bedrooms; the shed roofs have a ceiling height of seven feet; portions of the roof have been patched; a portion of the ceiling has fallen in; the cabin has knob and tube wiring and the breakers pop; the cabin sits in a hole, which results in drainage issues; the structure is 50 feet or less from the bank and the bluff keeps sloughing off; there are drainage issues from the county road and from the neighbor's property that fill up the canyon; there is no direct access from the county road, only through a neighboring property; a major high voltage power line crosses the property and limits development; and the Shoreline Management Act also restricts development. Mr. Hall contends that the Assessor's comparable sales are not similar to his property, and that he has submitted many documents and photographs to the Assessor over the years and that this information is not being fully considered. Mr. Hall stated that he did not receive the Assessor's Response to this Petition.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer and Appraiser Analyst Sam Howe. 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 value of the land to \$218,500, and in the value of the improvements to \$31,300, for a total recommended value of \$249,800. Ms. Hoyer testified that: the Assessor has made significant adjustments to address the issues raised in prior appeals; the Washington State Board of Tax Appeals addressed the water front footage issues; the Petitioner's survey was not provided to the Assessor for review; the highest and best use of this property has shifted to an interim continued use "as is" with eventual demolition and redevelopment; the Shoreline Management Act does permit rebuilding on the existing footprint; the Assessor cannot value the home at zero dollars while it is being lived in; the Assessor provided tear-down homes as comparable sales; and the Petitioner did not provide evidence to support a further reduction in the valuation. Ms. Hoyer stressed that the Assessor's staff does not have the time to go back and review evidence from prior year appeals. Ms. Hoyer stated that the Assessor was not aware that the Petitioner did not receive the written Response for this Petition.

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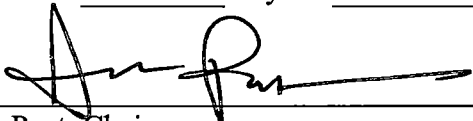
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Thurston County Board of Equalization  
Petition Number 19-0345  
David Hall  
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The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant 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 that the Assessor has applied significant adjustments in consideration of the conditions. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates in support of his 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 10<sup>th</sup> day of December, 2020

  
Diane Pust, Chairman

  
Ruth J. Elder, Clerk of the Board

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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 22 2021 (PE)

## Order of the Thurston County

## Board of Equalization

Property Owner: DAVID HALL

Parcel Number(s): 56550200200

Petition Number: 19-0346

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	\$ 63,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 63,200

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 63,200</b>

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

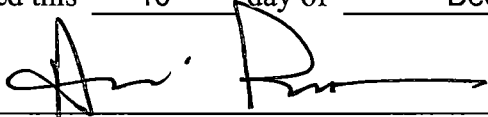
Petitioner David Hall participated in the teleconference hearing. The Petitioner testified that: the subject lot is unable to perc to support a septic system so it is unbuildable per Thurston County Environmental Health; there are drainage issues and run off from the county road; there are access issues; there is a deep gorge; there is a steep bluff with ongoing sloughing issues; and development is limited by the Shoreline Management Act and high voltage power lines. Mr. Hall contends that the Assessor's comparable sales are not similar to the subject property.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer and Appraiser Analyst Sam Howe. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor has adjusted this as an unbuildable lot and made additional adjustments to address the property's deficiencies; the Assessor is valuing the subject property as a recreation lot; the Assessor's comparable sale 1 sold for \$100,000 on January 16, 2019; and the Petitioner has not provided any comparable sales to refute the current assessed value. Ms. Hoyer testified that the Assessor is presumed correct, and the Assessor is not responsible for providing comparable sales to support the Petitioner's requested value.

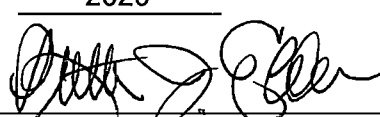
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The Board finds that the Assessor made significant adjustments to the assessed value. The Board finds that the Petitioner did not provide comparable sales or other evidence in support of his requested value. The Board concludes that the Petitioner 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 10<sup>th</sup> day of December, 2020



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 22 2021

