

# Order of the Thurston County

## Board of Equalization

Property Owner: DARCY EGGEMAN

Parcel Number(s): 56550101700

Assessment Year: **2019**

Petition Number: 19-0347

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	\$ 408,600
<input checked="" type="checkbox"/> Improvements	\$ 133,900
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 542,500

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 408,600
<input checked="" type="checkbox"/> Improvements	\$ 104,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 513,300

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

Petitioner Darcy Eggeman participated in the teleconference hearing. The Petitioner testified that: this is an older home with siding issues; there is only a carport, no garage or shop building; she cannot change the existing footprint of the home because the home is a non-conforming use in a wetland buffer area; there is a year round creek on her property; the creek and wetlands impact approximately 20 percent of her property; slides impact access; and the bank height is very high with seventy-seven stairs from the neighbors' bulkhead up to their home. Ms. Eggeman also stated that the land value is not market value and that her property taxes increased 23 percent.

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 recommended value. The Assessor recommended a reduction in the value of the improvements to \$104,700, for a total recommended value of \$513,300.

[illegible]

The Board finds that the Assessor reduced both the quality and the condition of the subject residence to arrive at the recommended value. 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 does not consider the percentage of the assessed value increase or the amount of tax when reviewing the true and fair market value as of January 1, 2019. The Board finds that while the Petitioner provided photographic evidence of the creek, she did not provide information such as wetland maps, wetland delineation studies, or documentation of the restrictions to quantify the impact of the creek on the true and fair market value of the subject property as of January 1, 2019. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates to support her 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

**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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