

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

Property Owner: STEVEN LEE SHAHAN

Parcel Number(s): 78850501400

Assessment Year: 2019

Petition Number: 19-0388

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

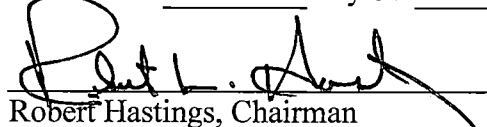
<input checked="" type="checkbox"/> Land	\$ 80,700
<input checked="" type="checkbox"/> Improvements	\$ 164,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 245,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 80,700
<input checked="" type="checkbox"/> Improvements	\$ 144,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 225,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Steven Shahan participated in the hearing. The Petitioner testified that: an appraiser valued the subject property at \$179,000 in 2017; a retired realtor estimated that \$50,000 of repairs would need to be made in order to qualify for Federal Housing Administration financing; the large deck is damaged and rotting, and needs to be replaced; there is earthquake damage to the concrete; and the basement has damage due to flooding. 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 testified that: the Assessor has reduced the condition to fair; no cost to cure bids have been provided by the Petitioner; and the Petitioner's fee appraisal from 2017 was not provided to the Board for review. Ms. Wilson suggested that the Petitioner might contact the Assessor's Office to request a field inspection of the subject property. The Board finds the Petitioner's testimony to be persuasive. The Board finds that additional consideration is warranted for the needed repairs including the deck and water damage. 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 9th day of January, 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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REV 64 0058 (5/25/2017)

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