

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

Property Owner: TODD & TINA LARSON

Parcel Number(s): 31410400700

Assessment Year: 2019

Petition Number: 19-0208

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	\$ 84,400
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 84,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 75,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 75,000

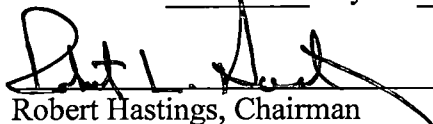
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

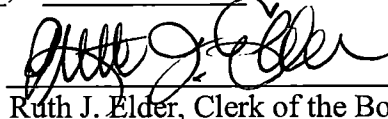
Petitioner Todd Larson participated in the teleconference hearing. The Petitioner testified that: the subject property is adjacent to his residence; it is used only as a garden space; and the buildings are limited to the well house and two storage sheds of 200 square feet each due to the pocket gopher restrictions. The Petitioner contends that he checked with the County and the well that he drilled is not a group A or B well or a public water source, so no gopher impact study was required.

The Assessor's Representative did not participate in the hearing. 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 to \$75,000.

The Board finds that the reason for the Assessor's recommended reduction was not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). Therefore, the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Petitioners have not yet completed a pocket gopher study, so the impacts of those restrictions are not yet known. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 20th day of August, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File