

Order of the Thurston County Board of Equalization

Property Owner: GERALD AND CLAUDIA MARSH

Parcel Number(s): 13603111101

Assessment Year: 2019

Petition Number: 19-0586

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	\$ 116,500
<input checked="" type="checkbox"/> Improvements	\$ 142,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 258,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 116,500
<input checked="" type="checkbox"/> Improvements	\$ 142,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 258,900

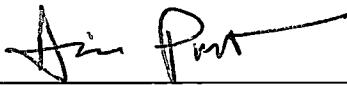
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Gerald Marsh participated in the teleconference hearing. The Petitioner offered testimony for Petitions 19-0586 and 19-0587 together. The Petitioner contends that: the Assessor violated the Revised Code of Washington by using comparable sales to value his properties; none of the comparable properties are comparable to his home with the Family Member Unit (FMU); the FMU limits the potential value of the properties; the Assessor does not account for the FMU restrictions; the valuations are the result of a false application of statistics by the Assessor's Office; and the Assessor has a vested interest in the greater assessed values. The Petitioner objects to the Assessor's division of the property into two parcels. The Petitioner testified that: he was concerned about the tremendous increases in the assessed value; the neighborhood adjustment is not consistent; the Assessor has incorrectly valued the properties; his neighbor on parcel number 13603110900 does not have two parcels, but has two homes including the FMU on one parcel; living in the rural area is more expensive than living in town; there is an absence of utilities and conveniences such as high speed internet, DSL, cable, natural gas, public transportation, and fire hydrants; there are frequent power outages; the 650 foot driveway is a hardship during snow conditions; and there is a proposal for a new commercial airport in the area.

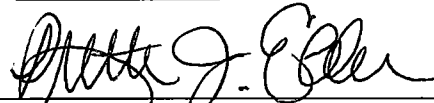
The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided written Responses to both Petitions including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Appraiser Analyst Sam Howe also participated in the hearing. Ms. Hoyer reviewed the cost valuation Reports with the Board. Ms. Hoyer explained that all FMUs receive a functional adjustment of 80 percent good, and that the FMU parcels also receive a neighborhood adjustment of 80 percent, which explains why it is different from the primary residence. Ms. Hoyer testified that: the Assessor recognizes the obsolescence of the FMU due to the County's Ordinance and Restrictions; The Assessor is permitted to determine which approach to value to apply pursuant to Washington Administrative Code 458-07-030; the Assessor follows all rules and regulations including Revised Code of Washington, Washington Administrative Code, International Association of Assessing Officers standards, and Uniform Standards of Professional Appraisal Practice standards; the FMU is valued on a cost basis since there are no sales available; the FMU is divided out because of the restrictions impacting that residence; the neighborhood adjustment reflects the characteristics of the property's location; and the assessed value reflects the market value as of January 1, 2019. Ms. Hoyer stated that the Assessor has no vested interest in the assessed values. Ms. Hoyer explained the budget and levy process. Ms. Hoyer contends that the Petitioner has not submitted any market evidence to support his requested value and that the Assessor is presumed correct.

The valuation placed on the property by the Assessor is presumed to be correct. Petitioners must overcome this presumption of correctness by providing clear, cogent, and convincing evidence that the Assessor's valuation is not correct. The Board cannot consider the amount of assessed value increase, the amount of tax, or other matters unrelated to the true and fair market value of the subject property. The Board does not direct the Assessor's appraisal methods, including the division of FMU parcels. The Board finds that the Petitioner did not provide any comparable sales or cost-to-cure estimates in support of his requested values. The Board finds that the Assessor has considered the restrictions related to the FMU. 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 12th day of November, 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.

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

REV 64 0058 (5/25/2017)

SHIPPED DEC 23 2020

Order of the Thurston County Board of Equalization

Property Owner: GERALD AND CLAUDIA MARSH

Parcel Number(s): 99901282600

Assessment Year: 2019

Petition Number: 19-0587

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 51,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 51,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 51,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 51,500

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 Gerald Marsh participated in the teleconference hearing. The Petitioner offered testimony for Petitions 19-0586 and 19-0587 together. The Petitioner contends that: the Assessor violated Revised Code of Washington by using comparable sales to value his properties; none of the comparable properties are comparable to his home with the Family Member Unit (FMU); the FMU limits the potential value of the properties; the Assessor does not account for the FMU restrictions; the valuations are the result of a false application of statistics by the Assessor's Office; and the Assessor has a vested interest in the greater assessed values. The Petitioner objects to the Assessor's division of the property into two parcels. The Petitioner testified that: he was concerned about the tremendous increases in the assessed value; the neighborhood adjustment is not consistent; the Assessor has incorrectly valued the properties; his neighbor on parcel number 13603110900 does not have two parcels, but has two homes including the FMU on one parcel; living in the rural area is more expensive than living in town; there is an absence of utilities and conveniences such as high speed internet, DSL, cable, natural gas, public transportation, and fire hydrants; there are frequent power outages; the 650 foot driveway is a hardship during snow conditions; and there is a proposal for a new commercial airport in the area.

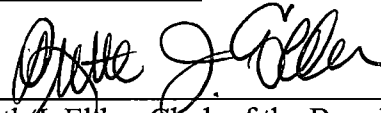
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The valuation placed on the property by the Assessor is presumed to be correct. Petitioners must overcome this presumption of correctness by providing clear, cogent, and convincing evidence that the Assessor's valuation is not correct. The Board cannot consider the amount of assessed value increase, the amount of tax, or other matters unrelated to the true and fair market value of the subject property. The Board does not direct the Assessor's appraisal methods, including the division of FMU parcels. The Board finds an error in the Assessor's comparable sales grid, the subject mobile home is 1,782 square feet, rather than 1,456 square feet. The Board finds that the Petitioner did not provide any comparable sales or cost-to-cure estimates in support of his requested values. The Board finds that the Assessor has considered the restrictions related to the FMU. 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 12th day of November, 2020



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

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