

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

Property Owner: EDWARD F SCHILTER

Parcel Number(s): 11829340400

Assessment Year: 2019

Petition Number: 19-0444

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 220,500
<input checked="" type="checkbox"/> Improvements	\$ 376,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 596,700

BOE Market Value Determination

<input checked="" type="checkbox"/> Land	\$ 150,000
<input checked="" type="checkbox"/> Improvements	\$ 351,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 501,300

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 102,260
<input checked="" type="checkbox"/> Improvements	\$ 376,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 478,460

BOE Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 102,260
<input checked="" type="checkbox"/> Improvements	\$ 351,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 453,560

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 Edward Schilter participated in the teleconference hearing. The Petitioner testified that: he purchased the subject property from his family for \$77,000 and then paid an additional \$20,000 towards the water expenses for a total of \$97,000; the subject property is located at the edge of the Olympia City Limits; water and sewer are one mile away; the property has wells and septic; the certificate of occupancy was dated July 11, 2019; the Assessor is using an incorrect square footage; the subject property is developed at its maximum impervious surface; and the City of Olympia does not show any wetlands though the Assessor shows a 20 percent wetland adjustment. The Petitioner testified about his sale of the acreage next to the subject property.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended total market value of \$550,000. Ms. Wilson testified that: the Assessor must focus on the total property value; the subject property was a sale between related parties that does not represent market value; the subject residence was inspected for new construction; the Assessor rounds the measurements, resulting in a small difference in the square footage; the Assessor's comparable sales 1, 3, and 4 are the most similar to the subject property; and the cost to remove the 14-acre property that he sold from current use was \$23,200. Ms. Wilson recommended a reduction in the value of the land to \$198,700 and the value of the improvements to \$351,300, for a total recommended value of \$550,000, based on comparable sales.

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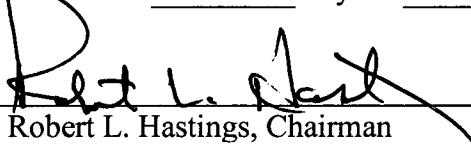
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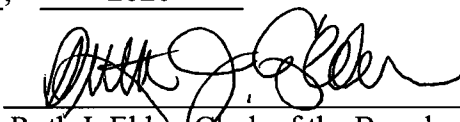
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The Board finds that the Assessor's recommended reduction was not the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Board finds that additional consideration is warranted for the restrictions on the subject property. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 18th day of June, 2020


Robert L. 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 Notice of Appeal form is available from either your county assessor or the State Board of Tax Appeals.

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REV 64 0058 (5/27/2017)

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