

Order of the Thurston County

Board of Equalization

Property Owner: SARAH LUDWIG & JOEL DOERFLER

Parcel Number(s): 83030001600

Petition Number: 19-0445

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	\$ 55,000
<input checked="" type="checkbox"/> Improvements	\$ 352,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 407,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 55,000
<input checked="" type="checkbox"/> Improvements	\$ 295,000
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 350,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

Petitioner Sarah Ludwig participated in the teleconference hearing. The Petitioner testified that: the condition of the subject property is less than average; the subject property was purchased in June 2015 and has been rented to college students and young adults since then; the Assessor's comparable sales are not persuasive and do not support the assessed value; three of nine comparable sales of 2000 square feet and more sold for less than \$300,000, and these homes were also average condition; the conservative estimate of cost to cure paint, carpets, and appliances is \$18,300, based on prior bids; it is difficult to have contractors come out during the pandemic; and the application of a neighborhood adjustment factor does not reflect the true and fair market value of this property. The Petitioners appreciate the Assessor acknowledging that the subject property was overvalued, but they contend the Assessor's recommended value still does not reflect the true and fair market value.

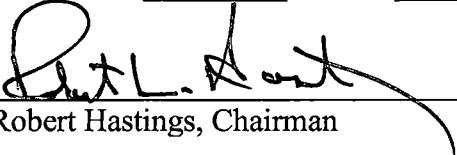
The Assessor's Representative did not participate in the teleconference hearing. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$295,000, for a total recommended value of \$350,000.

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The Board finds that the Assessor's recommended reduction is not a manifest error correction 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 finds that the Petitioners did not provide comparable sales or cost-to-cure estimates in support of their requested value. The Board finds that the Assessor's comparable sale 3 is located nearest to the subject property and that the Assessor's comparable sales well support the Assessor's recommended value.

Dated this 17th day of November, 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.

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REV 64 0058 (5/25/2017)

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