Order of the Thurston County

Board of Equalization

Property Owner:	WILLIAM & DOM	NA NEUMANN,	TRUSTEES			
Parcel Number(s):	35902100100					
Assessment Year:	essment Year: 2019		Petition Number: 19-0486			
 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 BOE True and Fair Value Determination						
🔀 Land	\$ 559,00		Land	\$	420,000	
Improvement	s \$ 366,00	00	\square Improvements	\$	366,000	
Minerals	\$		Minerals	\$		
Personal Prop	erty \$		Personal Proper	ty \$		
TOTAL:	\$ 925,00	00	TOTAL:	\$	786,000	

<u>This decision is based on our finding that</u>: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

Petitioners Bill and Donna Neumann participated in the teleconference hearing. The Petitioners testified that: this is a very shallow lot; the subject property is located in an intertidal area with a mud beach that is prone to flooding; and all of the Assessor's comparable sales are superior to the subject property in lot size, size of garage, and number of bathrooms. The Petitioners provided seven comparable sales in support of their requested value.

The Assessor's Representative did not participate in the hearing. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. Ms. Hoyer recommended a reduction in the land value to \$447,800 for a total recommended value of \$813,800.

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The Board finds that the reason for 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 explain the differences between their comparable sales and the subject property. The Board finds that additional consideration is warranted for the shallow depth of the lot. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 3rd	_ day of Decem	nber,2020		
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Robert Hastings, Chair	rman	Ruth J. Elder, Clerk of the Board		
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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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