

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

Property Owner: OKCHA PAK

Parcel Number(s): 82900003500

Assessment Year: 2019

Petition Number: 19-0516

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	\$ <u>175,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>175,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>351,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>130,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>150,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>280,000</u>

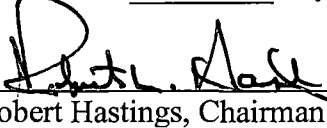
This decision is based on our finding that: The Board adopts the Petitioner's requested land value and adopts the Assessor's recommended improvement value based on the testimony and evidence presented.

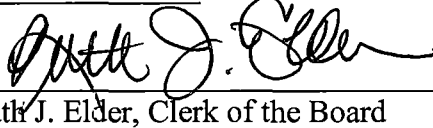
Petitioner Okcha Pak participated in the teleconference hearing. Ms. Pak reviewed her comparable sales with the Board. At the hearing, the Petitioner requested a reduced land value of \$130,000 along with the Assessor's recommended improvement value of \$150,000, for a total value of \$280,000. Ms. Pak testified that: the subject property is located on Chambers Lake, which is substandard; the siding is decaying and the cost to cure is \$27,577; and there are issues with the gutters and water under the house.

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 Board finds the Petitioner's arguments regarding the drainage issues and water under the house to be convincing. The Board finds that additional consideration is warranted for the drainage issues on the subject property. The Board finds that the Assessor's reasons for the recommended reduction are not manifest error corrections 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 concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 24th day of September, 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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