

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

Property Owner: MERLYN & BARBARA LUHR

Parcel Number(s): 12716320501

Assessment Year: 2019

Petition Number: 19-0535

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	\$ 100,900
<input checked="" type="checkbox"/> Improvements	\$ 309,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 410,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 81,700
<input checked="" type="checkbox"/> Improvements	\$ 309,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 391,500

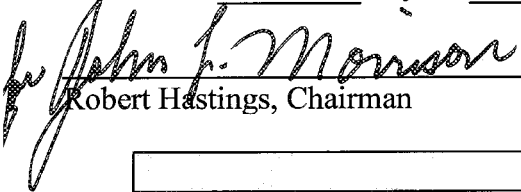
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioners referred to "golfer behind house" and a Critical Area Review Project, contending that additional development of the site is restricted. The Board suspects that the Petitioner is referring to the endangered Mazama pocket gopher and the associated restrictions.

Appraiser Analyst Jennifer McNeil 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 land to \$81,700, for a total recommended value of \$391,500. Ms. McNeil indicated that the Assessor has applied a Gopher Present adjustment to the subject property, resulting in the recommended value.

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 Assessor has considered the restrictions resulting from the presence of the Mazama pocket gopher. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 15th day of October, 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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