

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

Property Owner: LINDA HUYCK & DALE BARTLEY

Parcel Number(s): 68901000700

Assessment Year: 2019

Petition Number: 19-0550

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	\$ 40,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 40,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 40,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 40,900

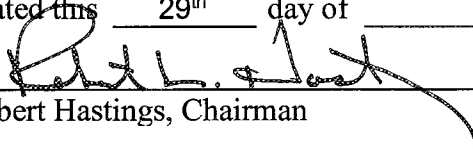
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Linda Huyck participated in the teleconference hearing. The Petitioner testified that: the subject property is wetlands and wetland buffers; the lot has been deemed unbuildable by the City of Olympia; the Petitioners purchased the property from their elderly neighbor; and the requested value is based on prior assessments.

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 current assessed value.

The Assessor's determination of value is presumed to be correct pursuant to Revised Code of Washington 84.40.0301. While the Board recognizes that development of this property may be restricted, the Petitioners did not provide evidence for consideration. The Board finds that the Petitioners did not provide comparable sales in support of their requested value. The Board does not consider the amount of the assessed value increase when reviewing the true and fair market value of the subject property as of January 1, 2019. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 29th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: LINDA HUYCK & DALE BARTLEY

Parcel Number(s): 68901100300

Assessment Year: 2019

Petition Number: 19-0551

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	\$ 83,300
<input checked="" type="checkbox"/> Improvements	\$ 362,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 445,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 83,200
<input checked="" type="checkbox"/> Improvements	\$ 362,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 445,800

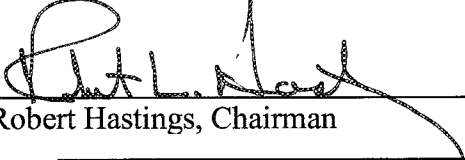
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Linda Huyck participated in the teleconference hearing. The Petitioner testified that: the Petitioners had an appraisal for \$400,000 in September 2019; the space above the garage/carriage house is not finished, but it has electricity; there is not a kitchen or a bathroom in the garage/carriage house; and the requested value is based on previous assessments.

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 current assessed value.

The Board finds that the Petitioners' fee appraisal was not submitted to the Board for review. The Board finds that the Petitioners did not submit cost-to-cure bids or comparable sales in support of their requested value. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 29th day of October, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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