

Order of the Thurston County

Board of Equalization

Property Owner: WILLIAM & LEANN CAMP

Parcel Number(s): 12914140401

Assessment Year: 2019

Petition Number: 19-0562

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	\$ 172,000
<input checked="" type="checkbox"/> Improvements	\$ 595,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 767,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 136,700
<input checked="" type="checkbox"/> Improvements	\$ 463,300
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 600,000

This decision is based on our finding that: The Board adopts the Petitioners' requested value based on the testimony and evidence presented. This Petition is the result of a Request for Reconvening that was approved by the Board pursuant to Washington Administrative Code 458-14-127.

Petitioners Leann and William Camp participated in the teleconference hearing. The Petitioners testified that: they purchased the subject property for \$577,700 in May 2019; the fee appraisal was \$600,000; the Zestimate from Zillow.com was \$687,186; and other properties in the area are not selling for as much as their 2019 assessed value. The Petitioners reviewed the issues with their property, and testified that: the home was vacant for some time; the steps were rotted; there are gaps in the siding; there was broken glass in the exterior doors; the radiant floors are not working; the water pump needs replacement; there is currently sand in the well water; the ridge cap on the roof is missing; there are cracks in the foundation; and there is water damage in one of the bedrooms, possibly from a leaking shower. The Petitioners stated that they have been unable to get contractors to come out to give them estimates for the repairs.

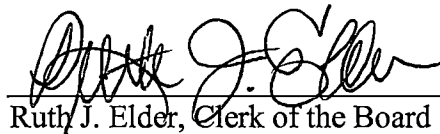
The Assessor's Representative did not participate in the hearing. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$575,700, for a total recommended value of \$747,700.

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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 the Petitioners' fee appraisal to be convincing. The Board finds that additional consideration is warranted for the condition of the home and the significant deferred maintenance. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8th day of December, 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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