

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

Property Owner: WHITELAKE INVESTMENTS LLC

Parcel Number(s): 09020003000

Assessment Year: 2020

Petition Number: 20-0131

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	\$ 866,700
<input checked="" type="checkbox"/> Improvements	\$ 112,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 979,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 866,700
<input checked="" type="checkbox"/> Improvements	\$ 112,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 979,000

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

The Petitioner did not participate in the teleconference hearing. On Petition, the Petitioner referred to the purchase of the subject property and Parcel Number 09020004000 for \$1,050,000. The Petitioner attributed \$600,000 to the subject property.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the subject property is a mansion with 10,400 square feet above grade and an unfinished basement; and the Assessor is using a special valuation to recognize the quality and size of the home, while also recognizing that it is currently incomplete and that a substantial investment will be required to complete the home. Mr. Howe reviewed his feasibility study with the Board.

The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Petitioner purchased the subject property in 2013, so the sale is too old to be considered for the 2020 assessment year. The Board finds that the Petitioner did not provide comparable sales, cost-to-cure estimates, or other evidence in support of his requested value. The Board concludes that the Petitioner 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 2nd day of December, 2021


John L. Morrison, 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: WITELAKE INVESTMENTS LLC
Parcel Number(s): 09020004000
Assessment Year: 2020 Petition Number: 20-0132

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	\$ 743,700
<input checked="" type="checkbox"/> Improvements	\$ 48,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 792,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 743,700
<input checked="" type="checkbox"/> Improvements	\$ 48,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 792,600

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

The Petitioner did not participate in the teleconference hearing. On Petition, the Petitioner referred to the purchase of the subject property and Parcel Number 09020003000 for \$1,050,000. The Petitioner attributed \$500,000 to the subject property.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe reviewed his comparable sales with the Board.

The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Petitioner purchased the subject property in 2013, so the sale is too old to be considered for the 2020 assessment year. The Board finds that the Petitioner did not provide comparable sales, cost-to-cure estimates, or other evidence in support of his requested value. The Board concludes that the Petitioner 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 2nd day of December, 2021


John L. Morrison, Chairman


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