

Order of the Thurston County

Board of Equalization

Property Owner: NANCY FRIEND ET AL

Assessment Year: 2020

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

TAXPAYER	PETITION	PARCEL	ASSESS LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE TOTAL
NANCY FRIEND	20-0168	13836330112	14,200	0	14,200	14,200	0	14,200
NANCY FRIEND	20-0169	13702110803	6,000	0	6,000	6,000	0	6,000
NANCY FRIEND	20-0170	13702110807	6,200	0	6,200	6,200	0	6,200
NANCY FRIEND	20-0171	13702110808	5,900	0	5,900	5,900	0	5,900
NANCY FRIEND	20-0172	13702110812	6,800	0	6,800	6,800	0	6,800
NANCY FRIEND	20-0173	13702110900	8,800	0	8,800	8,800	0	8,800
NANCY FRIEND	20-0174	13701220210	7,600	0	7,600	7,600	0	7,600
NANCY FRIEND	20-0175	13701220213	5,300	0	5,300	5,300	0	5,300
NANCY FRIEND	20-0176	13702110403	5,800	0	5,800	5,800	0	5,800
NANCY FRIEND	20-0177	13702110407	6,900	0	6,900	6,900	0	6,900
NANCY FRIEND	20-0178	13702110412	6,300	0	6,300	6,300	0	6,300
NANCY FRIEND	20-0179	13702110503	6,400	0	6,400	6,400	0	6,400
NANCY FRIEND	20-0180	13702110507	6,300	0	6,300	6,300	0	6,300
NANCY FRIEND	20-0181	13702110512	6,700	0	6,700	6,700	0	6,700
NANCY FRIEND	20-0182	13702110603	6,000	0	6,000	6,000	0	6,000
NANCY FRIEND	20-0183	13702110607	6,800	0	6,800	6,800	0	6,800
NANCY FRIEND	20-0184	13702110703	5,700	0	5,700	5,700	0	5,700
NANCY FRIEND	20-0185	13702110707	5,800	0	5,800	5,800	0	5,800
NANCY FRIEND	20-0186	13702110712	7,000	0	7,000	7,000	0	7,000
NANCY FRIEND	20-0187	13701220207	8,400	0	8,400	8,400	0	8,400
NANCY FRIEND	20-0188	13701220208	7,900	0	7,900	7,900	0	7,900
NANCY FRIEND	20-0189	13701220209	7,900	0	7,900	7,900	0	7,900
NANCY FRIEND	20-0190	13836330101	7,900	0	7,900	7,900	0	7,900
NANCY FRIEND	20-0191	13836330107	6,800	0	6,800	6,800	0	6,800
NANCY FRIEND	20-0192	13836330108	7,800	0	7,800	7,800	0	7,800
NANCY FRIEND, TRUSTEE	20-0193	13702110601	6,000	0	6,000	6,000	0	6,000
NANCY FRIEND, TRUSTEE	20-0194	13702110701	6,700	0	6,700	6,700	0	6,700
NANCY FRIEND, TRUSTEE	20-0195	13701220202	9,900	0	9,900	9,900	0	9,900
NANCY FRIEND, TRUSTEE	20-0196	13836330103	6,200	0	6,200	6,200	0	6,200
NANCY FRIEND, TRUSTEE	20-0197	13702110801	6,400	0	6,400	6,400	0	6,400
NANCY FRIEND, TRUSTEE	20-0198	13702110402	6,400	0	6,400	6,400	0	6,400
NANCY FRIEND, TRUSTEE	20-0199	13702110502	6,100	0	6,100	6,100	0	6,100
NANCY FRIEND, TRUSTEE	20-0200	13702110602	6,000	0	6,000	6,000	0	6,000
NANCY FRIEND, TRUSTEE	20-0201	13702110702	5,900	0	5,900	5,900	0	5,900
NANCY FRIEND, TRUSTEE	20-0202	13701220203	9,300	0	9,300	9,300	0	9,300
NANCY FRIEND, TRUSTEE	20-0203	13836330102	6,100	0	6,100	6,100	0	6,100
NANCY FRIEND, TRUSTEE	20-0204	13702110802	6,200	0	6,200	6,200	0	6,200
NANCY FRIEND, TRUSTEE	20-0205	13702110404	5,800	0	5,800	5,800	0	5,800
NANCY FRIEND, TRUSTEE	20-0206	13702110504	6,300	0	6,300	6,300	0	6,300
NANCY FRIEND, TRUSTEE	20-0207	13702110604	6,200	0	6,200	6,200	0	6,200
NANCY FRIEND, TRUSTEE	20-0208	13702110704	5,600	0	5,600	5,600	0	5,600
NANCY FRIEND, TRUSTEE	20-0209	13701220205	6,600	0	6,600	6,600	0	6,600
NANCY FRIEND, TRUSTEE	20-0210	13836330104	6,400	0	6,400	6,400	0	6,400
NANCY FRIEND, TRUSTEE	20-0211	13702110804	6,000	0	6,000	6,000	0	6,000

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Petition Numbers 20-0168 through 20-0229

TAXPAYER	PETITION	PARCEL	ASSESS LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE TOTAL
CHELSIE FRIEND	20-0212	13702110409	5,900	0	5,900	5,900	0	5,900
CHELSIE FRIEND	20-0213	13701220204	7,700	0	7,700	7,700	0	7,700
CHELSIE FRIEND	20-0214	13701220206	7,600	0	7,600	7,600	0	7,600
CHELSIE FRIEND	20-0215	13836330109	7,500	0	7,500	7,500	0	7,500
CHELSIE FRIEND	20-0216	13702110805	6,200	0	6,200	6,200	0	6,200
CHELSIE FRIEND	20-0217	13702110806	6,300	0	6,300	6,300	0	6,300
CHERI FRIEND	20-0218	13702110505	6,300	0	6,300	6,300	0	6,300
CHERI FRIEND	20-0219	13702110506	6,100	0	6,100	6,100	0	6,100
CHERI FRIEND	20-0220	13702110709	6,100	0	6,100	6,100	0	6,100
CHERI FRIEND	20-0221	13836330105	6,700	0	6,700	6,700	0	6,700
CHERI FRIEND	20-0222	13836330106	6,700	0	6,700	6,700	0	6,700
CHERI FRIEND	20-0223	13702110809	5,600	0	5,600	5,600	0	5,600
JOELLE FRIEND	20-0224	13702110509	6,000	0	6,000	6,000	0	6,000
JOELLE FRIEND	20-0225	13702110605	6,700	0	6,700	6,700	0	6,700
JOELLE FRIEND	20-0226	13702110606	6,900	0	6,900	6,900	0	6,900
JOELLE FRIEND	20-0227	13702110609	6,200	0	6,200	6,200	0	6,200
JOELLE FRIEND	20-0228	13702110705	5,600	0	5,600	5,600	0	5,600
JOELLE FRIEND	20-0229	13702110706	5,700	0	5,700	5,700	0	5,700

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

Petitioner Nancy Friend participated in the teleconference hearing on behalf of herself and as the authorized representative for her daughters. The Petitioner reviewed the history of the parcels with the Board, stating that the sixty-two parcels were created via a testamentary subdivision that was created by the estate of the Petitioner's ex-husband. Ms. Friend shared concerns about inconsistencies in the base values of the individual parcels. The Petitioner testified that: there are physical limitations and environmental influences that prevent the subject parcels from being developed, including two creeks, flood zones, steep topography, and setbacks. The Petitioner referenced Exhibit A-2, a letter from Mike Kain, Thurston County Land Use Planning Manager, in which Mr. Kain states: much review, design, engineering, and construction will be required just to prepare any of the subject parcels for development; the subdivision received no review for compliance with applicable laws related to development; the subdivision could not be approved, as it exists, under the current subdivision code; the parcels are legal lots, but are not guaranteed to be buildable; and many of the existing parcels do not meet and cannot meet existing development codes. The Petitioner further testified that a broker from Reality Real Estate walked the property and reported that she would not be able to list the property with: the patchwork ownership; the need to combine lots to get building sites; and unanswered questions regarding County approval and the development costs. Ms. Friend clarified for the Board that the subdivision is a total of 160.23 acres that was appraised for \$192,000 in 2004 at the time of her ex-husband's death. She confirmed that the parcels that were appealed represent 99.86 acres of the total 160.23 acres in the subdivision. She reported that fourteen parcels are owned by her ex-husband's widow.

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The Assessor was represented by Appraisal 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 stated that the Petitioner is appealing sixty-two legal lots with a combined total 99.86 acres, having a total assessed value of \$416,900 or \$4,175 per acre. He stated that the Petitioner has requested a total assessed value for all sixty-two parcels of \$188,300 or \$1,886 per acre. Mr. Howe testified that: the Assessor acknowledges the subject parcels will be difficult and costly to develop; the subject parcels are receiving a downward adjustment to 8 percent of their base value in recognition of their status; typically the Assessor adjusts "unbuildable" properties to 30 percent of their base value; the testamentary subdivision created legal lots, but does not guarantee that these lots will be buildable; and combining the lots does not require a Reasonable Use Exception at the cost of \$42,000. Mr. Howe further testified that: the Assessor's comparable sales include parcels that are severely limited in their ability to be developed; the overall per acre value of the subject parcels is at the very low end of the range; the parcels were deeded out through the testamentary subdivision enacted from the will of a family member; the Petitioner's sales are not arm's length transactions, were never exposed to the open market, and do not represent the true value of these parcels; and the assessed value of the subject parcels is well supported by the Assessor's comparable sales.

The values placed on the properties 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 Assessor has applied a 92 percent reduction to the subject parcels in recognition of the severe restrictions. The Board finds that the Petitioner's comparable sales were not arm's length sales and do not represent market value since they were never exposed to the open market. 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 valuations.

Dated this 29th day of March, 2022


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.

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