

Order of the Thurston County Board of Equalization

Property Owner: ROBERT & SUSAN MEENK

Parcel Number(s): 36010002500

Assessment Year: 2020

Petition Number: 20-0026

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	\$ 490,000
<input checked="" type="checkbox"/> Improvements	\$ 544,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,034,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 490,000
<input checked="" type="checkbox"/> Improvements	\$ 544,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,034,000

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

The Petitioner and the Assessor's Representative offered consolidated testimony for Petition Numbers 20-0026 and 20-0027.

Petitioner Robert Meenk participated in the teleconference hearing. Mr. Meenk testified that: houses depreciate, not appreciate; there was a 64 percent increase in the assessed value of the home; climate change has resulted in damage to the trees on the property and sea level rise, which has increased erosion and damaged the bulk head and the stairs; there are ongoing landslides on the property; and according to Forbes, the premium for waterfront properties has declined 20 percent since 2018 due to the increased risks. He further contends that: his home is only 25 feet from the bank-much closer than the Assessor's comparable sales; buyers will demand a reduced price and this needs to be reflected in the assessed value; high water is resulting in erosion behind the concrete bulkhead; concrete that was not previously in the water is now being damaged with new cracks appearing in the past two years; and the cost to mitigate the problems will be somewhat dependent on what he will be permitted to do.

The Assessor's Office was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe testified that: the market determines the amount of appreciation or depreciation; there has been a significant appreciation in the values for waterfront properties; and the impact of climate change would be reflected in the market value. He further stated that: there is a secondary retaining wall behind the concrete bulkhead; the Assessor's comparable sales are similar to the subject property; comparable sales 3 and 4 are located very near to the subject property and the concrete bulkhead runs along the same bank; and the Petitioner did not provide any comparable sales in support of his requested value.

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Thurston County Board of Equalization
Petition Number 20-0026
Robert and Susan Meenk
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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 did not provide any comparable sales or cost-to-cure bids 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 16th 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.

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 31 2021

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

Property Owner: ROBERT & SUSAN MEENK

Parcel Number(s): 36010002501

Assessment Year: 2020

Petition Number: 20-0027

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	\$ 107,600
<input checked="" type="checkbox"/> Improvements	\$ 12,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 120,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 107,600
<input checked="" type="checkbox"/> Improvements	\$ 12,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 120,000

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

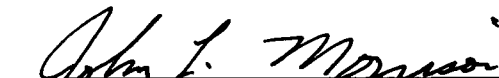
The Petitioner and the Assessor's Representative offered consolidated testimony for Petition Numbers 20-0026 and 20-0027. This 1.19-acre property provides access to the Petitioners' waterfront home.

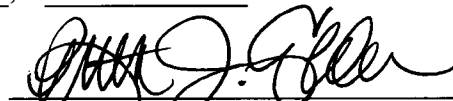
Petitioner Robert Meenk participated in the teleconference hearing. Mr. Meenk questioned whether the Assessor was guaranteeing a positive perc test on the subject property.

The Assessor's Office was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe testified that: there is no evidence to indicate that the subject property cannot be developed; and the Petitioner did not provide any comparable sales in support of his requested value.

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 did not provide any comparable sales or evidence of development restrictions 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 16th day of December, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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