

Board of Equalization

Property Owner: ROBERT ALAN FINNIGAN (prior owner) and
BERTRAND AND CHRISTOPHER HART (current owners)

Parcel Number(s): 61350100000

Assessment Year: **2020**

Petition Number: 20-0033

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	\$ 91,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 91,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 91,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 91,200

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 Parties consolidated their testimony for Petitions 20-0033 through 20-0036.

Petitioner Robert Alan Finnigan participated in the teleconference hearing. The current property owners Bertrand and Christopher Hart did not participate in the hearing. Mr. Finnigan referred to his letter of February 1, 2021. Mr. Finnigan contends that a minimum of five acres are needed for development. Mr. Finnigan questioned why two of the properties are being treated differently.


The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response for each Petition, including a market-adjusted cost approach and a sales comparison approach in support of the current assessed values. Mr. Howe testified that: the zoning in the area is one home per five acres, but each of these parcels is a separate legal lot that may be developed; the primary use for these lots is residential; the steep topography of the two lots located furthest to the east create greater challenges for development and will have greater development costs, so the Assessor is recommending a reduction to the valuation of those two lots; and the Assessor's total recommended value of \$287,100 is less than the current owners' purchase price of \$295,000 in February 2021.

[illegible]

Thurston County Board of Equalization
Petition Number 20-0033
Robert Alan Finnigan (Prior Owner) and
Bertrand and Christopher Hart (Current Owner)
Page Two of Two

The value placed on the properties by the Assessor is assumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor's total recommended value is less than the recent total sale price. 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 1st day of July, 2021



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED AUG 13 2021

Board of Equalization

Property Owner: ROBERT ALAN FINNIGAN (prior owner) and
BERTRAND AND CHRISTOPHER HART (current owners)

Parcel Number(s): 61350100100

Assessment Year: **2020**

Petition Number: 20-0034

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	\$ 90,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 90,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 90,900
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 90,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Parties consolidated their testimony for Petitions 20-0033 through 20-0036.

Petitioner Robert Alan Finnigan participated in the teleconference hearing. The current property owners Bertrand and Christopher Hart did not participate in the hearing. Mr. Finnigan referred to his letter of February 1, 2021. Mr. Finnigan contends that a minimum of five acres are needed for development. Mr. Finnigan questioned why two of the properties are being treated differently.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response for each Petition, including a market-adjusted cost approach and a sales comparison approach in support of the current assessed values. Mr. Howe testified that: the zoning in the area is one home per five acres, but each of these parcels is a separate legal lot that may be developed; the primary use for these lots is residential; the steep topography of the two lots located furthest to the east create greater challenges for development and will have greater development costs, so the Assessor is recommending a reduction to the valuation of those two lots; and the Assessor's total recommended value of \$287,100 is less than the current owners' purchase price of \$295,000 in February 2021.

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Thurston County Board of Equalization
Petition Number 20-0034
Robert Alan Finnigan (Prior Owner) and
Bertrand and Christopher Hart (Current Owner)
Page Two of Two

The value placed on the properties by the Assessor is assumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor's total recommended value is less than the recent total sale price. 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 1st day of July, 2021



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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Board of Equalization

Property Owner: ROBERT ALAN FINNIGAN (prior owner) and
BERTRAND AND CHRISTOPHER HART (current owners)

Parcel Number(s): 61350100200

Assessment Year: **2020**

Petition Number: 20-0035

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	\$ 83,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 83,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 64,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 64,200

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Parties consolidated their testimony for Petitions 20-0033 through 20-0036.

Petitioner Robert Alan Finnigan participated in the teleconference hearing. The current property owners Bertrand and Christopher Hart did not participate in the hearing. Mr. Finnigan referred to his letter of February 1, 2021. Mr. Finnigan contends that a minimum of five acres are needed for development. Mr. Finnigan questioned why two of the properties are being treated differently.

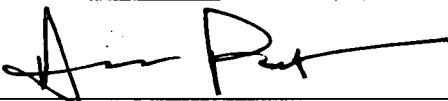
The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response for each Petition, including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the zoning in the area is one home per five acres, but each of these parcels is a separate legal lot that may be developed; the primary use for these lots is residential; the steep topography of the two lots located furthest to the east create greater challenges for development and will have greater development costs, so the Assessor is recommending a reduction to the valuation of those two lots; and the Assessor's total recommended value of \$287,100 is less than the current owners' purchase price of \$295,000 in February 2021.

[illegible]

Thurston County Board of Equalization
Petition Number 20-0035
Robert Alan Finnigan (Prior Owner) and
Bertrand and Christopher Hart (Current Owner)
Page Two of Two

The Board finds that the Assessor's total recommended value is less than the recent total sale price. The Board finds that the Assessor recommended a reduction to this parcel due to the steep topography. The Board adopts the Assessor's recommended reduction due to the steep topography.

Dated this 1st day of July, 2021



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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Order of the Thurston County Board of Equalization

Property Owner: ROBERT ALAN FINNIGAN (prior owner) and
BERTRAND AND CHRISTOPHER HART (current owners)

Parcel Number(s): 61350100300

Assessment Year: **2020** Petition Number: 20-0036

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	\$ 84,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 84,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 40,800
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 40,800

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Parties consolidated their testimony for Petitions 20-0033 through 20-0036.

Petitioner Robert Alan Finnigan participated in the teleconference hearing. The current property owners Bertrand and Christopher Hart did not participate in the hearing. Mr. Finnigan referred to his letter of February 1, 2021. Mr. Finnigan contends that a minimum of five acres are needed for development. Mr. Finnigan questioned why two of the properties are being treated differently.

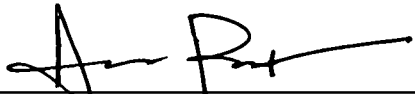
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[illegible]

Thurston County Board of Equalization
Petition Number 20-0036
Robert Alan Finnigan (Prior Owner) and
Bertrand and Christopher Hart (Current Owner)
Page Two of Two

The Board finds that the Assessor's total recommended value is less than the recent total sale price. The Board finds that the Assessor recommended a reduction to the value of this parcel due to steep topography and development restrictions. The Board adopts the Assessor's recommended reduction based on the steep topography and restrictions.

Dated this 1st day of July, 2021


Diane Pust, Chairman


Ruth J. Elder, Clerk of the Board

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