

Order of the Thurston County Board of Equalization

Property Owner: WILLIE O. HUNT

Parcel Number(s): 21623120501

Assessment Year: **2020**

Petition Number: 20-0057

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	\$ 111,600
<input checked="" type="checkbox"/> Improvements	\$ 478,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 590,500

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 478,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 590,500

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

Petitioner Willie Hunt participated in the teleconference hearing. Ms. Hunt testified that: the assessed value has increased significantly since the 2018 assessment year; the increase in the assessed value is not sustainable for her; and the shortage of available homes is driving up real estate prices. The Petitioner contended that: homeowners are being priced out of their homes; the regressive tax system is particularly difficult for seniors on fixed incomes; and what is truly low income is not being considered. Ms. Hunt questioned whether the Assessor's algorithms are taking the pandemic and other factors into account. The Petitioner provided four comparable sales in support of her requested value.

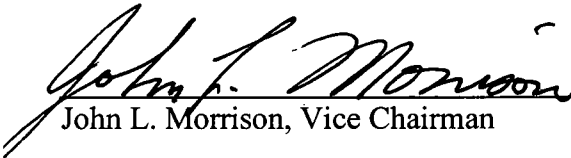
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe reviewed his comparable sales and the Petitioner's comparable sales. Mr. Howe testified that: the Assessor's comparable sale 1 is located next to and is very similar to the subject property without the basement area; the Petitioner's comparable sales are located further away, and are not similar to the subject property; and the Assessor's comparable sales well support the current assessed value for the subject property. Mr. Howe clarified that the date of valuation is January 1, 2020, prior to the pandemic.

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The Board of Equalization has no role in Washington State property tax law or policy. The Board's role is limited to hearing appeals of the Assessor's determinations as provided by State law. 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's comparable sales are inferior to the subject property and located further away. The Board finds the Assessor's comparable sales to be persuasive. 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 March, 2021


John L. Morrison, Vice 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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