

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

Property Owner: TOM & DENISE KALENIUS

Parcel Number(s): 35902200500

Assessment Year: 2020

Petition Number: 20-0070

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	\$ <u>527,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>313,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>840,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>400,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>313,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>713,200</u>

This decision is based on our finding that: The Board adopts the Petitioners' requested value based on the testimony and evidence presented.

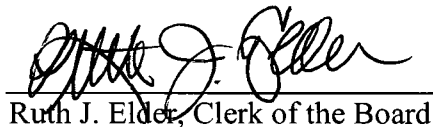
Petitioner Tom Kalenius participated in the teleconference hearing. The Petitioner testified that: the Board has previously recognized that the home is only twenty-two feet from Boston Harbor Road and that the property is physically constrained; the residence was built in 1957; and the Assessor's brief to the Washington State Board of Tax Appeals acknowledged that the property is 40 percent beach and tidelands.

The Assessor was represented by Appraiser Analyst Sam Howe. Appraisal Supervisor Teresa Hoyer 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 lot is developed to its highest potential; waterfront properties are valued by their front footage; the neighbor was able to obtain a remodel permit; the Assessor has applied depreciation and is not treating the subject's residence like a new home; and the Assessor's comparable sales well-support the current assessed value.

The Board finds the Petitioner's arguments to be convincing. The Board finds that additional consideration is warranted for the proximity of the home to Boston Harbor Road and the portion of the property that is limited by beach and tidelands. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 7th 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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