

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

Property Owner: RICHARD GRUNENFELDER

Parcel Number(s): 12831341500

Assessment Year: 2020

Petition Number: 20-0098

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	\$ 264,400
<input checked="" type="checkbox"/> Improvements	\$ 71,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 336,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 238,000
<input checked="" type="checkbox"/> Improvements	\$ 71,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 309,600

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

Jon Pettit represented Petitioner Richard Grunenfelder. Mr. Pettit testified that: he is a real estate broker; the subject property has 90 feet of waterfront on Black Lake and a cabin built in 1925; the property has a gravel road access, but is not being adjusted as are other properties with similar access; 56th Avenue is a paved road that runs through the westerly portion of the subject property; there are issues with ingress and egress; there may be issues with the well; and the current septic system would need to be replaced. Mr. Pettit further testified that: the properties to the north and the south of the subject property are valued less per linear foot than the subject property; the property next door has significantly deteriorated conditions that negatively impacts the market value of the subject property, and makes it difficult to market; and the Assessor's comparable sales are located on the other side of the lake and are an entirely different category of properties than the subject property. Mr. Pettit stated that the Petitioner is requesting a value of \$122,000 for the land, and a total value of \$190,000 to \$200,000, and he argued that the value of the subject property should be adjusted pursuant to Revised Code of Washington 84.40.030(3)(c).

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 testified that: photos show that the small home is in livable condition; the neighboring mobile home park, in the Petitioner's comparable sales, is not at all similar to the subject property; the Petitioner has not disputed the total property value; the adjusted land values of the Petitioner's bare land comparable sales support the Assessor's current land value; the Petitioner did not provide improved comparable sales; and the Assessor's adjustment for a dirt road access is five percent of the base land value. Mr. Howe reviewed his comparable sales, noting that the Assessor's comparable sale 1 is significantly inferior to the subject property because the road runs between the home and the lakefront.

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The Board does not find the Petitioner's bare land comparable sales to be persuasive for valuing the subject property. The Board finds that further adjustments are warranted for the dirt road access and for the road easement on the subject property. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 17th day of August, 2021


John 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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