

Order of the Thurston County Board of Equalization

Property Owner: **JOHN AND HELEN BAKER**

Parcel Number(s): 79401000200

Assessment Year: **2020**

Petition Number: 20-0102

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	\$ 194,900
<input checked="" type="checkbox"/> Improvements	\$ 87,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 282,000

BOE True and Fair Value Determination

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TOTAL:	\$ 282,000

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 John Eugene Baker participated in the teleconference hearing. The Petitioner testified that: he is concerned about the percentage of assessed value increase; in the eight years since they purchased the subject property, the flooding has increased and now floods over the retaining wall, but not over the septic system; the home is dated; and they are concerned about being taxed out of their home.

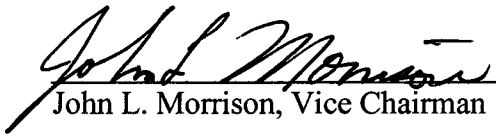
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor uses sales on Lake St. Clair, so the comparable sales are also impacted by the flooding issue; most properties at Lake St. Clair extend into the lake, so a wetlands adjustment is applied; the Assessor values the subject home as a cabin/cottage of fair/average quality and in average condition for its age; the date of valuation was January 1, 2020, prior to the pandemic; the Petitioners did not provide any market evidence; and the Assessor's comparable sales support the current assessed value.

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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 the Petitioners did not provide any comparable sales or cost-to-cure estimates to support their requested value. The Board finds the Assessor's comparable sales to be convincing. 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 6th day of April, 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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