

# Order of the Thurston County Board of Equalization

Property Owner: KEVIN & KATHI MILLER

Parcel Number(s): 2183222200

Assessment Year: **2020**

**Petition Number:** 20-0103

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	\$ 213,900
<input checked="" type="checkbox"/> Improvements	\$ 522,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 736,400</b>

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 213,900
<input checked="" type="checkbox"/> Improvements	\$ 522,500
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 736,400</b>

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

Petitioners Kevin and Kathi Miller participated in the teleconference hearing. The Petitioners testified that: the Assessor's comparable sales have black-topped road access, whereas the subject property has a gravel road access; some of the Assessor's comparable sales are on Lake Lawrence and Pattison Lake, while the subject property is on Lake St. Clair; flooding impacts the subject property; flood insurance is required; and the septic system has to be inspected by a certified person due to the sand filter. The Petitioners reviewed a comparable sale at 4114 Thornton Rd SE, which is just north of the subject property and sold for \$470,000 in November 2019. They contend that this sale demonstrates that the Assessor is over assessing the subject property.


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: it is difficult to find comparable sales of similar age, size, and quality to the subject property on Lake St. Clair; the adjusted sales prices of the Assessor's comparable sales on Lake St. Clair range from \$627,000 to \$785,000; all properties on Lake St. Clair are experiencing high water levels, so it is reflected in the sales; the subject property is adjusted for a gravel road; comparable sales on Pattison Lake were considered since the sales on Lake St. Clair were older and smaller; the Assessor's comparable sale 4 is the best comparable sale for the subject property; and the Petitioners' sales are not adjusted for any differences between them and the subject property. Mr. Howe contends that the Assessor's comparable sales well 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 that the Petitioners' sales were not adjusted. The Board finds that the Assessor's comparable sales were 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 6<sup>th</sup> 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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