Order of the Thurston County

Board of Equalization

Property Owner:	JERI SEV	/IER					
Parcel Number(s):	999012	23700					
Assessment Year:	2020		Petition Number:	Petition Number: 20-0108			
 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 BOE True and Fair Value Determination							
Land	\$	0	X Land	\$	0		
\square Improvements	s \$	14,200	Improveme	nts \$	14,200		
Minerals	\$		Minerals	\$			
Personal Prope	erty \$		Personal Pr	operty \$, <u>, , , , , , , , , , , , , , , , , , </u>		
TOTAL:	\$	14,200	TOTAL:	\$	14,200		

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

Petitioner Jeri Sevier participated in the teleconference hearing. The Petitioner testified that: the subject property is a 38-year-old single-wide mobile home; the mobile home was never worth \$20,000, even when new; the mobile home is a Family Member Unit (FMU) that is not tied to their home and property; she bought the mobile home for \$5,000 in 2009 and paid \$10,000 to move it to the property; the deck existed prior to the mobile home being placed on her property and it is being accounted for on the land parcel; she has appealed every assessed value since 2015 and the value has been adjusted every year; it is unfair to continue to require annual appeals; the subject mobile home is not similar to a mobile home in a park that does not have to be moved; and estimates to remove the mobile home have been up to \$18,000.

The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach in support of the current assessed value. Mr. Howe testified that: the Assessor applies depreciation based on the Marshall and Swift cost tables; only the cost approach is used to value FMUs, not the sales comparison approach; the Assessor recognizes the limited utility of the FMU through both an 80 percent functional adjustment and an 80 percent neighborhood adjustment; the FMU is an added value to the main parcel; and the two parcels function as one economic unit.

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The value placed on the property by the Assessor is presumed to be correct. The Petitioner can overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the subject mobile home has value in its use as an FMU. 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 day of	March	, 2021
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Diane Pust, 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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