

Order of the Thurston County

Board of Equalization

Property Owner: PATRICIA RICKER & DIANE D'ACUTI

Parcel Number(s): 21714440800

Assessment Year: **2020**

Petition Number: 20-0109

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	\$ 118,700
<input checked="" type="checkbox"/> Improvements	\$ 108,200
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 226,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 118,700
<input checked="" type="checkbox"/> Improvements	\$ 108,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 226,900

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 Diane D'Acuti participated in the teleconference hearing. The Petitioner testified that: Thompson Creek runs through the subject property; some of the acreage is unusable; the home was built on the ground level without a crawl space; there is not central heat, only a wood stove; the original home was 20 feet by 20 feet; the home has an unusual layout; there is only one bedroom, approximately 7 feet by 10 feet, and a very small bathroom; and due to the extreme pitch of the roof, the loft is a largely unusable storage area.

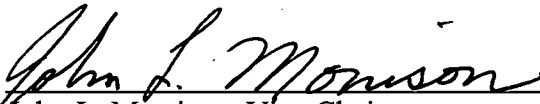
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor's staff visited the property in 2018; the quality grade has been revised to low-cost; the quality grade takes into consideration the unusual layout, the slab foundation, and the limited utility of the loft area; the Assessor has applied an adjustment for the 20 percent wetlands; the Petitioners did not submit comparable sales or other evidence in support of their requested value; and the Assessor's comparable sales well support the current assessed value for the subject property. Mr. Howe explained that the Assessor used a low-cost quality grade rather than adding an adjustment for functional obsolescence.

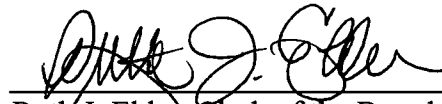
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Petitioners did not provide any comparable sales or cost-to-cure bids in support of their requested value. The Board finds that the Assessor has reduced the quality grade and considered the wetlands. 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 11th day of March, 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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REV 64 0058 (5/25/2017)

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