

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

Property Owner: GERALD AND CLAUDIA MARSH

Parcel Number(s): 13603111101

Assessment Year: 2020

Petition Number: 20-0120

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	\$ 132,000
<input checked="" type="checkbox"/> Improvements	\$ 153,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 285,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 132,000
<input checked="" type="checkbox"/> Improvements	\$ 153,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 285,000</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.

Both Parties consolidated their testimony for Petition Numbers 20-0120 and 20-0121.

Petitioner Gerald Marsh participated in the teleconference hearing. The Petitioner testified that: the Assessor is not complying with the Washington State Administrative Code; the current assessed value is not the true and fair market value; the Internal Revenue Service depreciates mobile homes differently than the Assessor assesses them; sales of mobile homes that must be moved are around \$20,000; if the septic system fails, it could cost more than \$40,000, and the Assessor is no longer breaking out the septic value from the land value; and he is concerned about the percentage of the increase in the assessed value. The Petitioner is upset that the Assessor divided the property into two parcels, and he contends that another nearby property with a Family Member Unit (FMU) is not divided into two parcels.

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 reviewed the sales of mobile homes on land without an FMU. Mr. Howe testified that: the FMU is encumbered by County Ordinance; the FMU has a different highest and best use than the primary residence; the Assessor is aware that the Petitioner's second mobile home is an FMU, and has applied two downward adjustments to the FMU to reflect that; the Petitioner incorrectly believes that the assessed value has been increased by the separation of the FMU; the Petitioner is receiving a significant reduction for the FMU; the FMU would be assessed an additional \$71,200 without the adjustments; and this is not a subdivision of the Petitioner's property, the Assessor is only putting the FMU on a separate parcel number. Mr. Howe further testified that: the Assessor uses the cost approach to value an FMU, which is the only viable approach to use for these properties; the Assessor has the authority to value the property via the cost approach; and the Petitioners did not provide any market evidence.

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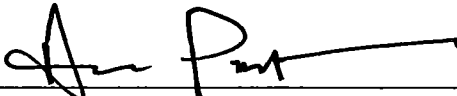
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor has significant latitude in the process used to value properties and the Board has no authority to interfere with the Assessor's process. The Board finds that the Petitioners are receiving a substantial reduction as a result of the Assessor recognizing the restrictions related to the FMU. The Board finds that the Petitioners did not submit market evidence to support their requested value. 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 17<sup>th</sup> day of June, 2021

  
Diane Pust, Chairman

  
Ruth A. 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

**SHIPPED JUL 30 2021**

## Corrected Order of the Thurston County

### Board of Equalization

Property Owner: GERALD AND CLAUDIA MARSH

Parcel Number(s): 99901282600

Assessment Year: 2020

Petition Number: 20-0121

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 53,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 53,300</b>

#### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 53,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 53,300</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.

Both Parties consolidated their testimony for Petition Numbers 20-0120 and 20-0121.

Petitioner Gerald Marsh participated in the teleconference hearing. The Petitioner testified that: the Assessor is not complying with the Washington State Administrative Code; the current assessed value is not the true and fair market value; the Internal Revenue Service depreciates mobile homes differently than the Assessor assesses them; sales of mobile homes that must be moved are around \$20,000; if the septic system fails, it could cost more than \$40,000, and the Assessor is no longer breaking out the septic value from the land value; and he is concerned about the percentage of the increase in the assessed value. The Petitioner is upset that the Assessor divided the property into two parcels, and he contends that another nearby property with a Family Member Unit (FMU) is not divided into two parcels.

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 reviewed the sales of mobile homes on land without an FMU. Mr. Howe testified that: the FMU is encumbered by County Ordinance; the FMU has a different highest and best use than the primary residence; the Assessor is aware that the Petitioner's second mobile home is an FMU, and has applied two downward adjustments to the FMU to reflect that; the Petitioner incorrectly believes that the assessed value has been increased by the separation of the FMU; the Petitioner is receiving a significant reduction for the FMU; the FMU would be assessed an additional \$71,200 without the adjustments; and this is not a subdivision of the Petitioner's property, the Assessor is only putting the FMU on a separate parcel number. Mr. Howe further testified that: the Assessor uses the cost approach to value an FMU, which is the only viable approach to use for these properties; the Assessor has the authority to value the property via the cost approach; and the Petitioners did not provide any market evidence.

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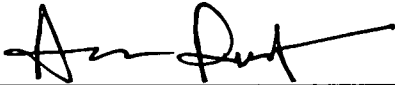
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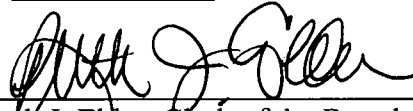
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor has significant latitude in the process used to value properties and the Board has no authority to interfere with the Assessor's process. The Board finds that the Petitioners are receiving a substantial reduction as a result of the Assessor recognizing the restrictions related to the FMU. The Board finds that the Petitioners did not submit market evidence to support their requested value. 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 17<sup>th</sup> day of June, 2021



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

**SHIPPED AUG 13 2021**