

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

Property Owner: DAVID L. HALL

Parcel Number(s): 09440062000

Assessment Year: 2020

Petition Number: 20-0372

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	\$ <u>111,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>88,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>199,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>75,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>160,000</u>

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

Petitioner David Hall participated in the teleconference hearing. The Petitioner testified that: the storm water drainage from neighboring lots runs across the subject property and the only access road; the plumbing and electrical in the home are outdated; the foundation is sagging; some portions of the floor sag; the kitchen floor slopes; the roof leaks and the covered area is falling down; there is no access to the sewer; and the building is a tear down.

The Appraiser 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 subject home was built in 1938 and has issues that are common in old homes; the Assessor's comparable sales are old, small homes in the subject property's neighborhood; the subject property is valued at the low end of the range; and the Petitioner did not provide any evidence to support his requested value.

The Board finds the Petitioner's testimony to be convincing. The Board finds that additional consideration is warranted for the condition of the home, and for the significant cost to connect to the sewer. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 9th day of December, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: DAVID L. HALL

Parcel Number(s): 09440065001

Assessment Year: 2020

Petition Number: 20-0373

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	\$ <u>42,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>42,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>12,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>12,600</u>

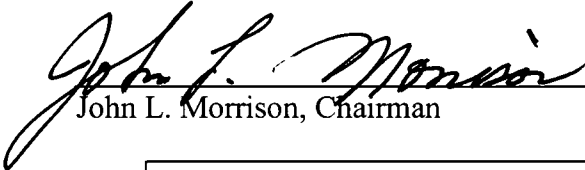
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

Petitioner David Hall participated in the teleconference hearing. The Petitioner indicated that he agrees with the Assessor's recommended reduction.

The Assessor was represented by Appraiser Analyst Sam Howe who recommended a reduction in the value of the land and total value to \$12,600.

The Board finds that the Parties are in agreement and that the recommended value is supported by the evidence.

Dated this 9th day of December, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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

Property Owner: DAVID L. HALL

Parcel Number(s): 56550200100

Assessment Year: 2020

Petition Number: 20-0374

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	\$ <u>223,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>34,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>258,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>200,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>34,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>234,700</u>

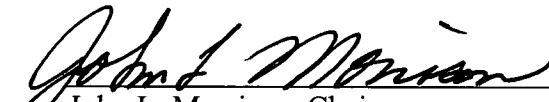
This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.


Petitioner David Hall participated in the teleconference hearing. The Petitioner testified that: the property has a limited view; the high bank sloughs every year; access is through the property to the north via an easement; there is a deep ravine off the County road; the Puget Sound Energy power lines are located on the east side of the structure; the home has issues with rot, the wiring is old; the plumbing is poor; the roof leaks; there is no foundation under one-third of the home; there are restrictions due to the shoreline rules; and the Assessor's comparable sales are not similar to 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 reviewed the adjustments being applied to the subject property's base value and the comparable sales. Mr. Howe testified that: the 1935 cabin of fair quality, in poor condition is an interim use of the property; the effective age has been adjusted; and depreciation has been applied.

The Board finds the Petitioner's testimony to be convincing. The Board finds that additional consideration is warranted for the multitude of issues impacting the subject's land value. The Board sustains the minimal value assigned to the cabin and the garage.

Dated this 9th day of December, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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

Property Owner: DAVID L. HALL

Parcel Number(s): 56550200200

Assessment Year: 2020

Petition Number: 20-0375

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	\$ 60,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,200

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 David Hall participated in the teleconference hearing. The Petitioner testified that: shoreline restrictions and the Puget Sound Energy power line easement limit the development potential of the subject property; the Assessor has the incorrect address for the subject property; and the comparable sales presented by the Assessor are not similar to 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: the Assessor is adjusting down for a good view; the subject property is being treated as a recreation lot rather than a buildable site; the Assessor has provided the sales of four unbuildable lots; and the Petitioner did not provide any evidence to support his opinion of value.

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 Petitioner did not provide any comparable sales or other evidence in support of his requested value. 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 9th day of December, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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