

## Board of Equalization

Petition Number: 20-0379

☒ sustains      ☐ overrules      the determination of the assessor.

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

<input checked="" type="checkbox"/> Land	\$ 261,700
<input checked="" type="checkbox"/> Improvements	\$ 183,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 444,800

Petitioner Danielle Austin participated in the teleconference hearing. The Petitioner testified that: the lot is narrow and L-shaped with limited usable space due to the long driveway, washouts, gullies, and steep slopes; the waterfront footage is misleading; the property is heavily wooded so there is no view from her home; there are growing and widening cracks in the basement floor; not all of the bathrooms are functional; and there are other condition issues with the home.

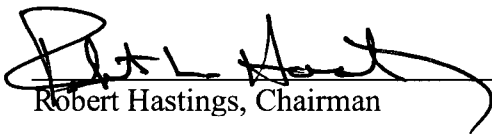
The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the driveway is an expected use of some of the property; sloughing is a common issue with high bank properties; a photo showing the view from the residence is included in the Assessor's Response; and the Assessor has reduced the quality to average, the condition to fair, and the percentage complete to 90 percent to account for the issues.

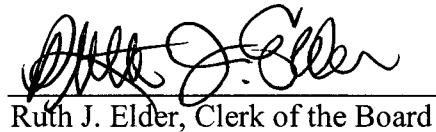
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Thurston County Board of Equalization  
Petition Number 20-0379  
Danielle Austin  
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor has recognized the issues and adjusted for them. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure bids in support of her 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 7<sup>th</sup> day of December, 2021

  
Robert Hastings, 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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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

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