Order of the Thurston County

Board of Equalization

Property Owner: L	INTON WILDRICK					
Parcel Number(s):	80700000100					
Assessment Year: _	2020	Petition Number: 20-0382				
 Having considered the evidence presented by the parties in this appeal, the Board hereby: sustains overrules the determination of the assessor. <u>Assessor's True and Fair Value Determination</u> <u>BOE True and Fair Value Determination</u> 						
🔀 Land	\$ 125,300	🛛 Land	\$ 125,300			
Improvements	\$_212,400	Improvements	\$ 205,400			
Minerals	\$	☐ Minerals	\$			
Personal Prope	erty \$	Personal Property	\$			
TOTAL:	\$ 337,700	TOTAL:	\$ 330,700			

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

The Petitioner Linton Wildrick participated in the teleconference hearing. The Petitioner testified that: he requested a reduction in the building value of approximately ten percent; the roof is twenty-five years old, with curling shingles; the paint is twenty years old and faded; the kitchen is outdated; there is no air conditioning; two of the bedrooms do not have closets; the basement has low ceilings and a sump pump; the home slopes four inches to the west in twenty feet; and the old farmhouse is not up to modern standards.

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 recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$205,400, for a total recommended value of \$330,700. Mr. Howe testified that: he visited the home and discovered items that needed to be corrected; the home has Hardi Plank siding, updated windows, and a screened porch with a newer roof; the interior is outdated, but well-maintained; the home has standard 1.5 story construction with six foot ceilings; the slope is not unusual for a home of this age; and the roof is in the range of replacement and this is standard maintenance. Mr. Howe reviewed his comparable sales.

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The Board finds that the reasons for the Assessor's recommended reduction are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates to support his requested value. The Board concludes the Petitioner did not provide clear, cogent, and convincing evidence sufficient to warrant a further reduction in the valuation.

Dated this	29 th	_ day of	July	, 2021
A	-R	-t		Att Solde
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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