

Order of the Thurston County Board of Equalization

Property Owner: JAMES MARTIN

Parcel Number(s): 70850004600

Assessment Year: **2020**

Petition Number: 20-0395

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	\$ 89,000
<input checked="" type="checkbox"/> Improvements	\$ 234,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 323,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 89,000
<input checked="" type="checkbox"/> Improvements	\$ 226,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 315,700

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

Petitioner James Martin participated in the teleconference hearing. The Petitioner testified that: he is concerned about the percentage of increase in the assessed value; he disagrees with the value assigned to the land; an adjacent property sold for \$45,000 on July 27, 2020; and there have been three recent break-ins and rising crime in the area. Mr. Martin analyzed the comparable sales and extracted the land values.

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. Mr. Howe explained that removing the value attributed to the metal canopy cover resulted in the recommended value. Mr. Howe testified that: the Assessor must value the entire property and then divide the allocation between the land and the improvements; the total assessed value for the subject property decreased between the 2019 and 2020 assessment years; the Petitioner's comparable sales are from 2021, significantly after the January 1, 2020 assessment date; and the Assessor's recommended value is below the range suggested by the comparable sales.

[illegible]

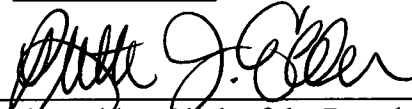
Thurston County Board of Equalization
Petition Number 20-0395
James Martin
Page Two of Two

The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Petitioner's comparable sales occurred significantly after the January 1, 2020 assessment date. The Board finds that the subject property is improved with a home, so bare land parcels are not comparable to the subject property. The Board finds that the Assessor's comparable sales well support the recommended value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 15th day of April, 2021



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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