

Order of the Thurston County

Board of Equalization

Property Owner: JACK L GRIMES

Parcel Number(s): 11915120300

Assessment Year: 2020

Petition Number: 20-0263

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	\$ 128,000
<input checked="" type="checkbox"/> Improvements	\$ 405,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 533,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 128,000
<input checked="" type="checkbox"/> Improvements	\$ 405,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 533,600

This decision is based on our finding that: The hearing on this Petition started on September 21, 2021 and was continued to November 2, 2021, to enable the Petitioner to review and respond to the Assessor's Response.

Petitioner Jack Grimes participated in the teleconference hearing. Mr. Grimes testified that: the Assessor is using biased, inflated sales to set assessed values; people are paying more than market value for homes with the long-term effects being inflated property taxes and increased homelessness; inadequate tax relief is available; the Assessor's methods are outdated and need to be adjusted; and the Assessor uses national data. Mr. Grimes shared concerns about the Assessor's use of formulas not audited by others outside of government. The Petitioner contends that property restrictions impact the use of the property and affect value, and that there are significant restrictions on the subject property including setbacks for wells and septic, wetland buffer, and road easement.

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 adjusted for the gravel road; well and septic on the subject property serves the subject home; and the Assessor does not adjust for wetland buffer area. Mr. Howe reviewed the Petitioner's comparable sales. The Petitioner's comparable sale 1 sold for an adjusted sale price of \$578,300, includes a 700 square foot finished basement, and is not a good comparable sale. The Petitioner's comparable sale 2 sold for an adjusted sale price of \$555,300 and is not a good comparable sale. The Petitioner's comparable sale 3 is the same as the Assessor's comparable sale 4, is significantly older than the subject property and is at the low end of the range. The Petitioner's comparable sale 4 was sold in August 2020 and is smaller and much older than the subject property. Mr. Howe further testified that: the majority of the land is usable; sales of bare land well support the Assessor's value for the land; and total property value is well-supported by the market evidence.

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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 Petitioner's comparable sales were not convincing. 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 2nd day of November, 2021


John L. Morrison, 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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