

# Order of the Thurston County Board of Equalization

Property Owner: NORBERT WU

Parcel Number(s): 74880001800

Assessment Year: **2020**

Petition Number: 20-0267

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	\$ 382,200
<input checked="" type="checkbox"/> Improvements	\$ 438,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 820,500

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

<input checked="" type="checkbox"/> Land	\$ 364,360
<input checked="" type="checkbox"/> Improvements	\$ 408,640
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 773,000

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 Norbert Wu participated in the teleconference hearing. The Petitioner reviewed his five comparable sales with the Board. On his revised Petition, Mr. Wu requested a land value of \$364,636, and a value for the improvements of \$408,251 for a total value of \$772,887. At the hearing, Mr. Wu requested a total value of \$772,876. The Petitioner testified that: the subject property is lagoon waterfront and a largely unusable muddy beach; the hot tub in the basement has been drained and is no longer used; there is not carpet in the hot tub room; the mold smell still persists in the basement; and no remediation efforts have been done.


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 has adjusted for a good view and medium bank height; there is a significant amount of pebbled beach on the subject property; the Assessor has adjusted the condition from good to average to account for the mold smell; and the Petitioner has not submitted cost-to-cure estimates for the mold remediation. Mr. Howe reviewed his comparable sales with the Board, noting that all of these sales are experiencing the same issues with the waterfront, as the subject property and other properties in Southern Henderson Inlet.

[illegible]

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The Board finds that the current assessed value is not the certified assessed value and the Assessor's Representative confirmed that the reason for the change is not a manifest error correction 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 additional consideration is warranted for the lagoon waterfront and mold issues in the home. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 2<sup>nd</sup> day of December, 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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REV 64 0058 (5/25/2017)

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