

# Order of the Thurston County Board of Equalization

Property Owner: TIMOTHY & RHONDA DEVLIN

Parcel Number(s): 36020015202

Assessment Year: **2020**

Petition Number: 20-0275

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	\$ 254,700
<input checked="" type="checkbox"/> Improvements	\$ 605,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 860,400</b>

## BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 605,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 860,400

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

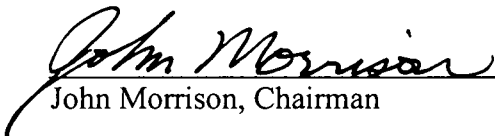
The Petitioner Timothy Devlin participated in the teleconference hearing. The Petitioner testified that: the Assessor's photographs were taken twelve years ago and are not relevant; the Assessor has never addressed the critical areas, including a high, steep bank and erosion issues; the home is not in average condition due to settling issues resulting in cracks in the home, concrete, and decks, and the decks pulling away from the home; they had an engineer come out regarding the settling issues, but the county told him that they cannot do anything due to the bank and the critical areas; and a home two houses away has a lower valuation. The Petitioners provided four comparable sales in support of their requested value. Mr. Devlin referred to a comparable sale of Parcel Number 36020014600, which is in poor condition.

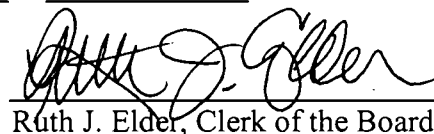
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor works on a six-year cycle; the last physical inspection of the subject property was in 2015; the older photos are used to illustrate what the house looks like; the Assessor is adjusting for the high bank and lack of access to the waterfront; the Petitioners did not provide any photos of the interior damage; the photos of moss on the roof do not show anything; some of the Petitioners comparable sales occurred as recently as June 2020, which is after the January 1, 2020 assessment date; the Petitioners' comparable sale number a was repossessed in 2017 and sold in 2018; the Assessor's comparable sales 1, 2, and 5 are the most similar to the subject property in terms of bank height, no access, and being on Totten Inlet; and the Assessor's comparable sales support the current assessed value.

[illegible]

The value placed on the property by the Assessor is presumed to be correct. The Petitioners must overcome this presumption by clear, cogent, and convincing evidence. The Board does not consider the percentage of assessed value increase or the assessed value of other properties in reviewing the true and fair market value of the subject property as of January 1, 2020. The Board does not consider the amount of tax. The Board finds that several of the Petitioners' comparable sales occurred after the January 1, 2020 assessment date. The Board finds that the Petitioners did not provide cost-to-cure bids to remedy the settling issues and deficiencies. The Board finds that the Petitioners did not provide any evidence regarding the extent of the damage to the home. The Board concludes that the Petitioners 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 10<sup>th</sup> day of June, 2021

  
John 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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)

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