

**Order of the Thurston County
Board of Equalization**

Property Owner: THOMAS FENDER III

Parcel Number(s): 38860101900

Assessment Year: 2020

Petition Number: 20-0278

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	\$ 106,400
<input checked="" type="checkbox"/> Improvements	\$ 135,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 241,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 106,400
<input checked="" type="checkbox"/> Improvements	\$ 135,200
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 241,600

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

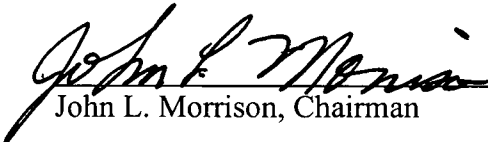
Petitioner Thomas Fender participated in the teleconference hearing. The Petitioner testified that: the subject property is burdened by two easements, one for Puget Sound Energy and a second for a driveway that creates an awkward island on the other side of the driveway easement that has limited utility; the driveway benefits a neighboring home that is located in the City of Olympia while the subject property is located in the City of Tumwater, a result of poor planning and coordination between the two cities; and the siding is highly exfoliated and needs to be replaced. Mr. Fender confirmed that there are no livability or safety concerns, nor any plumbing or electrical issues in the home.

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 applied a 15 percent adjustment for the easements; the subject property's value still appreciates with the market; the home is rated in poor condition for its age; and the subject property is receiving a larger adjustment to the effective age. Mr. Howe reviewed his comparable sales and contended that they well-support the current assessed value.

[illegible]

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's purpose is to determine the true and fair value of the subject property as of the January 1, 2020 assessment date. The Board does not have jurisdiction over the Assessor's methodology or City planning issues. The Board finds that the Assessor has adjusted for the easements while the Petitioner finds the amount of the adjustment to be inadequate. The Board finds that the Petitioner did not provide any cost-to-cure bids or comparable sales in support of his requested value. 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 4th 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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REV 64 0058 (5/25/2017)

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