Order of the Thurston County Board of Equalization

Property Owner:	DAVID CRAWFORD		
Parcel Number(s):	55801600200		
Assessment Year:	2020	Petition Number: 20-030	5
	the evidence presented by the particular the determination overrules the determination of the		ereby:
sustains	overrules the determination	ation of the assessor.	
Assessor's True an	d Fair Value Determination	BOE True and Fair Val	ue Determination
🔀 Land	\$ 68,100	\boxtimes Land	\$ 68,100
Improvement	s \$ 213,700		\$ 175,000
Minerals	\$	Minerals	\$
Personal Prop	perty \$	Personal Property	\$
TOTAL:	\$ 281.800	TOTAL:	\$ 243.100

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 David Shane Crawford participated in the teleconference hearing. The Petitioner revised his requested value to \$210,000 to \$220,000 at the hearing. Mr. Crawford testified that: there is a 20 foot by 300 foot easement for access to the adjacent parcel, which has recently sold; the clad wood siding is not T-111 siding; the siding was a defective product that was subject to recall; homeowners only received \$2,000 for the defective siding; roof leaks have resulted in water spots on the wall; all the skylights leak; and all of the siding needs to be replaced. Mr. Crawford reviewed the repair estimates for the roof and the siding. Mr. Crawford stated that it is frustrating that he has to continue to fight the same issues every year.

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 testified that: the easement on the eastern side of the property serves the currently vacant property next door and no adjustment is warranted; the Assessor is considering the age, quality, and condition of all the structures; consideration for the roof and the siding are built in to the Assessor's depreciation schedule; replacing the clad wood siding with T-111siding is a significant upgrade, not a like-for-like replacement; there is not evidence of the overall failure of the current siding; and the recommended reduction is the result of removing the values for three sheds and a lean-to. Mr. Howe reviewed the comparable sales and contends that they well-support the recommended value for the subject property.

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The Board finds that the reasons for the Assessor's recommended reduction are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Petitioner's arguments and evidence are convincing. The Board finds that the quality of the manufactured home is less than good and that the condition is less than average. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a further reduction in the valuation.

22nd 2021 Dated this April day of Diane Pust, Chairman erk of the Board

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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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