

Board of Equalization

Property Owner: ROBIN & GARY CLARKE

Parcel Number(s): 22731320400

Assessment Year: **2020**

Petition Number: 20-0324

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	\$ 125,700
<input checked="" type="checkbox"/> Improvements	\$ 332,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 457,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 100,700
<input checked="" type="checkbox"/> Improvements	\$ 332,000
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 432,700

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 Gary Clarke participated in the teleconference hearing. The Petitioner testified that: no wetland issues were identified at the time of their purchase in 2019; no wetlands were identified within 300 feet when the house was built and the septic was installed in 2011; the wetlands boundary was discovered when he applied for a permit to build a shop building; had he been aware that there were wetlands within 200 feet of the property, he would not have purchased or paid as much as he did for the subject property; and he cannot do anything else in the backyard, which is the wetland buffer area that consumes nearly 30 percent of the property.

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 Petitioners purchased the subject property for \$447,950 on April 26, 2019; the property was already developed with a home at the time of the Petitioners' purchase; the Petitioners were able to add a shop building of approximately 1,300 square feet on the property after their purchase; there is additional area available for future development; the lot is fairly typical; it is not unusual to have areas of a 5 acre parcel that are unbuildable; the unbuildable area still provides desirable open space and privacy; and the Assessor's comparable sales and the Petitioners' own purchase price well support the current assessed value. Mr. Howe contends that the Petitioner's arguments regarding the impact of the wetland buffers on the market value are pure speculation without any comparable sales or other evidence to support his assertions.

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The Board finds that the Petitioners were not aware of the wetland buffer restrictions when they purchased the subject property on April 26, 2019. The Board finds that additional consideration is warranted for the wetland buffer restrictions which impact the Petitioners' use of their entire backyard. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 18th day of March, 2021


Diane Pust, 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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