

Board of Equalization

Petition Number: 20-0340

☐ sustains ☒ overrules the determination of the assessor.

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,700
<input checked="" type="checkbox"/> Improvements	\$ 236,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 297,600


The Assessor was represented, in the hearing, by Appraiser Analyst Sam Howe. Appraisal Supervisor Teresa Hoyer 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 Petitioner built her home in 2017 despite her experience with flooding in 2007; the area east of Littlerock Road is not in the flood plain, but the majority of this appraisal neighborhood is located in the flood plain; 75 percent of the Assessor's appraisal neighborhood and the comparable sales are located in the flood plain; the Assessor does not adjust improved properties that are located in the flood plain; and the barn is being depreciated based on its age, quality, and condition. Mr. Howe reviewed the comparable sales and contends that they well-support the Assessor's current assessed value.

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Thurston County Board of Equalization
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The Board finds the Petitioner's testimony regarding the flooding to be convincing. The Board finds that addition consideration is warranted for the restrictions related to the location in the flood plain. 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 reduction in the valuation.

Dated this 22nd day of April, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED MAY 28 2021

Board of Equalization

Petition Number: 20-0341

☒ sustains ☐ overrules the determination of the assessor.

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 41,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 41,300

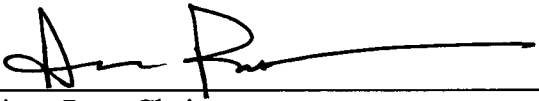
The Assessor was represented in the hearing by Appraiser Analyst Sam Howe. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the area east of Littlerock Road is not in the flood plain, but the majority of this appraisal neighborhood is located in the flood plain; 75 percent of the Assessor's appraisal neighborhood and the comparable sales are located in the flood plain; and the Assessor has adjusted for flood area on this parcel. Mr. Howe reviewed the comparable sales and contends that they well-support the Assessor's current assessed value.

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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 finds that the Assessor has adjusted for the flood area. The Board finds that the Petitioner did not provide comparable sales to support her 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 22nd day of April, 2021


Diane Pust, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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