Order of the Thurston County Board of Equalization

Property Owner: _	ROBER1	TA DAVENE	PORT					
Parcel Number(s):	135062	220000						
Assessment Year:	2020			Petition Number:	Number: <u>20-0340</u>			
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 BOE True and Fair Value Determination								
∠ Land∠ Improvement∠ Minerals	\$	82,800 236,900		Land Improvement Minerals	\$ ents \$	60,700 236,900		
Personal Prop	perty \$	319,700		Personal Protection Pr	roperty \$	297,600		

<u>This decision is based on our finding that</u>: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Roberta Davenport participated in the teleconference hearing. Ms. Davenport testified that: the Assessor's comparable sales are located in a different geographic aera with different soils that are not impacted by flooding; the homes on Littlerock Road are not located in the flood plain; her properties are impacted by wetlands and flooding; 75 percent of this parcel is located in the flood plain; and the barn is not in good condition.

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.

Thurston County Board of Equalization Petition Number 20-0340 Roberta Davenport Page Two of Two

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 ______, 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED MAY 2 8 2021

Order of the Thurston County

Board of Equalization

	Dourd of	Equalization	
Property Owner:	ROBERTA DAVENPORT		
Parcel Number(s):	13506220100		
Assessment Year:	2020	Petition Number: 20-034	1
Having considered	the evidence presented by the pa	arties in this appeal, the Board h	ereby:
	overrules the determin	nation of the assessor.	
Assessor's True ar	nd Fair Value Determination	BOE True and Fair Val	ue Determination
∠ Land	\$ 41,300	∠ Land	\$ 41,300
	ts \$ 0		\$ 0
Minerals	\$	Minerals	\$
Personal Prop	perty \$	Personal Property	\$
TOTAL:	\$ 41,300	TOTAL:	\$ 41,300
the testimony and e Petitioner Roberta I subject property is a sales are located in homes on Littlerock flooding.	Davenport participated in the tele a bare land parcel that is located a different geographic area with k Road are not located in the floo	econference hearing. Ms. Daver completely in the flood plain; the different soils that are not impacted and plain; and her properties are in	aport testified that: the he Assessor's comparable acted by flooding; the impacted by wetlands and
Hoyer provided a wapproach in support not in the flood plait of the Assessor's ap Assessor has adjust	represented in the hearing by Approxitten Response including a mart of the current assessed value. It in, but the majority of this apprappraisal neighborhood and the cotted for flood area on this parcel, nor the Assessor's current assess	ket-adjusted cost approach and Mr. Howe testified that: the area isal neighborhood is located in the imparable sales are located in the Mr. Howe reviewed the comparable comparations are supported in the comparation.	a sales comparison east of Littlerock Road is the flood plain; 75 percent the flood plain; and the

Thurston County Board of Equalization Petition Number 20-0341 Roberta Davenport Page Two of Two

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 _	day of	April	
An	Par		Att Delle
Diane Pust, Chairman			Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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