

Board of Equalization

Assessment Year **2020**

Petition Number **20-0403**

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	\$ 428,900
<input checked="" type="checkbox"/> Improvements	\$ 459,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL	\$ 888,600

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 459,700
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TOTAL	\$ 888,600

This decision is based on our finding that The Board sustains the current assessed value based on the testimony and evidence presented


Petitioners William and Donna Neumann participated in the teleconference hearing. The Petitioners revised their requested value at the hearing to \$428,900 for the land value, and \$375,000 for the improvements, for a total requested value of \$803,900. Mr. and Mrs. Neumann testified that this is a small house on a small lot, they cannot walk on the mud beach, they were only permitted to remodel 50 percent of the home, there is no parking outside of the garage, and there are flooding issues. The Petitioners testified about the property located at 1617 East Bay Drive, which has a larger lot, a better beach, and a similarly sized home, but their property taxes are \$9,000 rather than \$11,000 for the subject property. The Petitioners shared their concerns about the amount of the assessment increasing more than inflation and the amount of property tax.

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 subject property's lot size is not uncommon in Boston Harbor, there is an adjustment for the shallower depth of the lot, the restrictions adjustment accounts for the loss of the usable land, the lot is built out with a home with a basement, a garage, and a shop space, sales in different areas are adjusted for location, and the increase in the assessed value is due to market appreciation.

[illegible]

The Board finds that the certified assessed value was \$535,400 for the land and \$459,700 for the improvements, for a total assessed value of \$995,100. Since the current assessed value is not the certified assessed value and there is no mention of a manifest error correction by the Assessor, the Board finds that the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board does not consider the percentage of the assessed value increase, the assessed value of other properties, or the amount of tax when reviewing the true and fair market value as of January 1, 2020. The Board finds that the Assessor has adjusted for the restrictions. The Assessor has significant latitude to determine the processes used to set assessed values and the Board has no authority over the Assessor's process. The Board finds that the Petitioners did not provide any comparable sales or cost-to-cure estimates in support of their requested value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8th day of July, 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)

SHIPPED AUG 13 2021