Order of the Thurston County Board of Equalization

Property Owner: BURKE RIFE Parcel Number(s): 22634410100 Assessment Year: 2020 Petition Number: 20-0404 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	Board of Equalization						
Assessment Year: Description Number: 20-0404	Property Owner:	BURKE F	RIFE				
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Assessor's True and Fair Value Determination Land	Assessment Year:	2020		Petition Number: 20-040	4		
Assessor's True and Fair Value Determination Land	Having considered	the evide	nce presented by the pa	arties in this appeal, the Board h	eret	oy:	
 □ Land □ Tand □ Improvements □ Minerals □ Personal Property □ Personal Property □ TOTAL: □ Section is based on our finding that: □ The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. □ Petitioner Burke Rife participated in the teleconference hearing. The Petitioner testified that: approximately 2.5 to 3 acres of the subject property are impacted by the flood plain; the bridge provides limited access for ingress and egress; the pool is inoperable with a mechanical issue; and there is limited water available from the homeowners association. □ The Assessor was represented 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 recommended value. The Assessor recommended a reduction in the valuation with \$69,300 for the land 	sustains	over	rules the determin	ation of the assessor.			
Improvements \$\frac{468,300}{468,300}	Assessor's True and Fair Value Determination BOE True and Fair Value Determination						
Minerals \$ Personal Property \$ Personal Property \$ TOTAL: \$ 546,900 TOTAL: \$ 477,800 This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Burke Rife participated in the teleconference hearing. The Petitioner testified that: approximately 2.5 to 3 acres of the subject property are impacted by the flood plain; the bridge provides limited access for ingress and egress; the pool is inoperable with a mechanical issue; and there is limited water available from the homeowners association. The Assessor was represented 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 recommended value. The Assessor recommended a reduction in the valuation with \$69,300 for the land	∠ Land	\$	78,600	∠ Land	\$	69,300	
Personal Property \$		ts \$	468,300	☐ Improvements	\$	408,500	
TOTAL: \$ 546,900 TOTAL: \$ 477,800 This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Burke Rife participated in the teleconference hearing. The Petitioner testified that: approximately 2.5 to 3 acres of the subject property are impacted by the flood plain; the bridge provides limited access for ingress and egress; the pool is inoperable with a mechanical issue; and there is limited water available from the homeowners association. The Assessor was represented 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 recommended value. The Assessor recommended a reduction in the valuation with \$69,300 for the land	☐ Minerals	\$		☐ Minerals	\$	i .	
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Assessor only makes an adjustment if the primary residence is impacted by the flood plain; the Assessor adds	a written Response the recommended v and \$408,500 for th Assessor only make	including	g a market-adjusted cos e Assessor recommende ements, for a total reco estment if the primary re	t approach and a sales comparised a reduction in the valuation was mmended value of \$477,800. Mesidence is impacted by the floo	son a vith Ir. H	spproach in support of \$69,300 for the land lowe testified that: the lain; the Assessor adds	
a wetlands adjustment to account for wet areas; the Assessor has recommended a sizeable adjustment due to the bridge access issues; and there is a minimal value on the pool.					ızeal	ble adjustment due to	

Thurston County Board of Equalization Petition Number 20-0404 Burke Rife Page Two of Two

The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Petitioner's comparable sales require significant adjustments and are not convincing. The Board finds that the Assessor's recommended reduction recognizes the characteristics of the subject property. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 26th day of August, 2021

John L. Morrison, 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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