

## 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**

<input checked="" type="checkbox"/> Land	\$ 78,600
<input checked="" type="checkbox"/> Improvements	\$ 468,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 546,900

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 69,300
<input checked="" type="checkbox"/> Improvements	\$ 408,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 477,800</b>

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 and \$408,500 for the improvements, for a total recommended value of \$477,800. Mr. Howe testified that: the Assessor only makes an adjustment if the primary residence is impacted by the flood plain; 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.

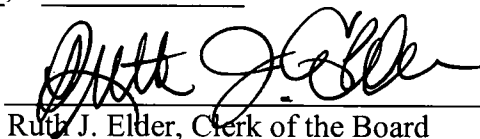
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The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance 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 26<sup>th</sup> 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 <a href="https://bta.wa.gov">https://bta.wa.gov</a> 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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