Order of the Thurston County Board of Equalization

Property Owner:	WILLIAM & DENISE PAULSEN		
Parcel Number(s):	11631410000		
Assessment Year:	2020	Petition Number: 20-040	5
sustains	the evidence presented by the particle overrules the determination		
✓ Land✓ Improvements✓ Minerals✓ Personal PropTOTAL:	\$\frac{111,600}{477,200}\$	✓ Land✓ Improvements✓ Minerals✓ Personal PropertyTOTAL:	\$ 111,600 \$ 457,200 \$ \$ \$ 568,800

<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.

Petitioners William and Denise Paulsen participated in the teleconference hearing. The Petitioners testified that: the old home is an accessory building that is used for storage; the old farmhouse is in poor condition; the garage at the old home is a single-car garage rather than a two-car garage; and the garage at the new house is a two-car garage rather than a three-car garage.

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 Assessor has considered the age and condition of the structures; there is a small contributory value for the old cabin/cottage; the general purpose building is fair quality in fair condition; the garages are valued by the square footage; the fair quality canopy cover was built in 2000; the Assessor has adjusted the value for the 40 percent wetlands; it is difficult to find sold properties that are comparable to the subject property; the Petitioners did not provide any comparable sales to support their requested value; and the Assessor's comparable sales well support the current assessed value.

Thurston County Board of Equalization Petition Number 20-0405 William & Denise Paulsen Page Two of Two

The Board finds the Petitioners' arguments regarding the poor condition of the cabin/cottage to be convincing. The Board finds that additional consideration is warranted for the condition of the cabin/cottage. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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)

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