

**Order of the Thurston County  
Board of Equalization**

Property Owner: ARGAL & DIANA OBERQUELL

Parcel Number(s): 44400001600

Assessment Year: 2020

Petition Number: 20-0410

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	\$ 45,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 45,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 28,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 28,000</b>

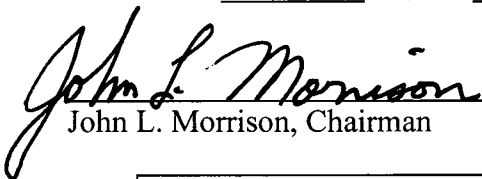
This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented.

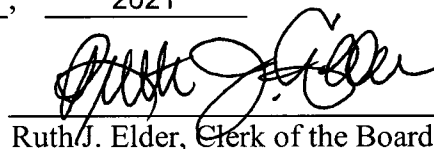
Petitioner Argal Oberquell participated in the teleconference hearing. He testified that he is in the process of selling the subject property for \$28,000 to a neighbor who had the first right of refusal to purchase the property prior to the Oberquells listing it for sale.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sale comparison approach in support of the recommended value of \$30,700. Mr. Howe testified that: he applied a standard unbuildable adjustment of 30 percent; and that a sale to a neighbor is not an arms-length transaction.

The Board finds that the Assessor's recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Board finds the Petitioner's testimony to be persuasive. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 16<sup>th</sup> day of November, 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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