

Board of Equalization

Property Owner: SARAH LUDWIG & JOEL DOERFLER

Parcel Number(s): 83030001600

Assessment Year: **2020**

Petition Number: 20-0421

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	\$ 94,200
<input checked="" type="checkbox"/> Improvements	\$ 319,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 413,900

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 319,700
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 413,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Sarah Ludwig participated in the teleconference hearing. The Petitioner testified that: the condition of the home is less than average; only four sales on the neighborhood sales listing are greater than \$400,000 and all of those are in good or average condition; a water leak was discovered in the subject home in May 2021; remediation and repair will be necessary due to the leak; and the home has been rented out to college students. Ms. Ludwig provided repair estimates for more than \$18,000.

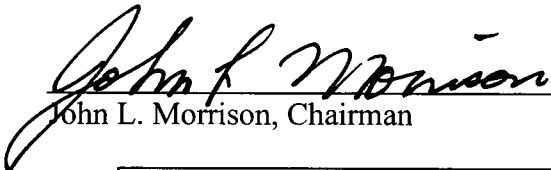
The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the Assessor's staff visited the home in 2017 and took photos of the issues with the carpeting and paint; paint and carpeting are routine maintenance items and the Assessor does not adjust for these; the Assessor does not value appliances in residences; the subject home is larger than others in the appraisal neighborhood; and the Petitioners did not provide comparable sales or cost-to-cure estimates for the water leak.

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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Assessor does not value appliances. The Board agrees that paint and carpeting are routine maintenance items. The Board finds that the Petitioners did not provide any comparable sales to support their requested value. The Board finds that the Petitioners did not provide cost-to-cure estimates for the water leak. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 7th day of December, 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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REV 64 0058 (5/25/2017)

SHIPPED JAN 20 2021