

# Order of the Thurston County Board of Equalization

Property Owner: **DEBBI CARAMANDI AND RICHARD BROWSE**

Parcel Number(s): 79401000100

Petition Number: 20-0428

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	\$ 211,700
<input checked="" type="checkbox"/> Improvements	\$ 161,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 373,200</b>

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

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<input checked="" type="checkbox"/> Improvements	\$ 161,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 373,200</b>

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 Debbi Caramandi participated in the teleconference hearing. The Petitioner testified that: she is concerned about the percentage of increase in the assessed value; the land keeps eroding away; there is no longer any beach; more water keeps coming into the yard; they have to wait, sometimes as late as August, for the water levels to go down for boating and wake boarding; her dad built the home in the 1970s with used materials; the house beams are creosote-covered railroad ties; and she does not stay there overnight or live there full time. The Petitioner stated that she accepts the Assessor's improvement value.

The Assessor was represented by Appraiser Analyst Sam Howe, who participated in the hearing. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe reviewed the Assessor's comparable sales. Mr. Howe testified that: the assessed value of other properties and the percentage of the assessment increase are not considered; the Petitioner has not provided market evidence; the Assessor is defending the total assessed value of the property; the Assessor's comparable sales are all from Lake St. Clair; and the high water levels affect all properties on the lake.

[illegible]

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 does not consider the percentage of the assessment increase in determining the true and fair market value of the subject property as of January 1, 2020. The Board finds that the Petitioner did not provide market evidence or cost- to-cure bids in support of her requested value. 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 6<sup>th</sup> day of April, 2021

  
John L. Morrison, Vice 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**

REV 64 0058 (5/25/2017)

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