

## Board of Equalization

Property Owner: BRIAN & ALBERTA BRESSAN

Parcel Number(s): 63550004500

Assessment Year: **2020**

Petition Number: 20-0449

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	\$ 68,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 68,000

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

<input checked="" type="checkbox"/> Land	\$ 68,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 68,000</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.

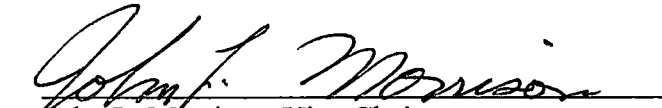
Petitioner Brian Bressan participated in the teleconference hearing. Mr. Bressan submitted a comparative market analysis that was prepared by Valerie Serra of My Home Group realty. The Petitioner also referenced a letter dated October 7, 2020 from an investor offering \$42,055.20. Mr. Bressan shared his concerns about the percentage of increase in assessed value. On rebuttal, Mr. Bressan disagreed with the Assessor's description of the area.

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 current assessed value. Mr. Howe clarified that the Petitioners' improved lot is larger than the subject property and it also has a septic system. Mr. Howe testified that: the Assessor has applied an adjustment for fair neighborhood appeal; the Petitioners' comparable sale on Russian Hill Lane is not similar to the subject property; and the Assessor's comparable sales are near the subject property and well support the current assessed value.

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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 does not consider the percentage of the increase in assessed value or the assessed value of other properties in reviewing the true and fair market value of the subject property as of January 1, 2020. The Board does not find the Petitioners' comparative market analysis compelling and notes that all of the sales occurred after the January 1, 2020 assessment date. The Board finds that the Petitioners' letter from the investor indicates that the investor is not offering market value. The Board finds the Assessor's comparable sales to be very convincing. 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 18<sup>th</sup> day of February, 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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REV 64 0058 (5/25/2017)

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