Order of the Thurston County Board of Equalization

Property Owner: EDWARD DEE

Parcel Number(s): 12931410404

Assessment Year: **2017** Petition Number: 17-0360

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		**BOE True and Fair Value Determination**	
☒ Land	$ 385,100	☒ Land	$ 385,100
☒ Improvements	$ 252,100	☒ Improvements	$ 252,100
☐ Minerals	$	☐ Minerals	$
☐ Personal Property	$	☐ Personal Property	$
TOTAL:	$ 637,200	TOTAL:	$ 637,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that the assessed values of the neighboring properties decreased while the subject property's assessment increased substantially, approximately $100,000. The Petitioner testified that the large deck needs to be replaced, as failing boards make it unsafe to use. He stated that in 2016 he received a bid of $58,000 to replace the existing cedar deck with trex, which will require less maintenance and last longer. He testified that the roof will also need replacing in two years and that the exterior doors are rotting. The Petitioner testified that a comparable home at 4324 Sunset Beach with the same view and bank height and more land and waterfront than the subject property sold on September 23, 2013, for 375,000. The Assessor did not participate in the hearing but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not consider the percentage of assessment increase in the subject property or the assessed value of other properties in determining the true and fair value of the subject property as of January 1, 2017. The Board finds that the Petitioner's comparable sale was not included on the Assessor's Neighborhood Sales Listing, perhaps because it appears to have been a short sale. The Board finds that the Assessor has applied a 10 percent adjustment to the subject home for functional obsolescence. The Board notes that the subject property includes a carriage house with 576 square feet of living area. The Board finds that the proposed deck replacement is a substantial upgrade and the Assessor is currently assessing the existing deck at $14,420. The Board concludes that the Petitioner 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 9th day of April, 2018

James Harvison, Chairman

Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

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