

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

Property Owner: DIANE & RICHARD RUSSELL

Parcel Number(s): 83700002703

Assessment Year: 2017

Petition Number: 17-0246

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	\$ 93,300
<input checked="" type="checkbox"/> Improvements	\$ 338,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 432,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 79,300
<input checked="" type="checkbox"/> Improvements	\$ 338,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 418,100</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioners testified that the electrical wiring is the original knob and tube wiring except for the kitchen and the plumbing is still the original galvanized pipe. The Petitioner testified that the subject property is no longer receiving a steep topography adjustment, which affects nearly 30 percent of the property. He stated that the rear 60 feet of the property has a 33 percent slope, which is unstable and sloughing off. The Petitioner testified about the sale of parcel number 33400006400 for \$367,100 on May 21, 2015, and the sale of parcel number 33400005100 for \$425,000 on June 27, 2016. He also testified that the home located at 530 O'Farrell Avenue, parcel number 83700001803, is assessed for less than the subject property. The Petitioner testified that none of the Assessor's comparable sales are in the same appraisal neighborhood as the subject property. He stated that two of the Assessor's sales are in the South Capitol neighborhood, which is superior to the subject property's neighborhood. He contended that Assessor's comparable sale number 1 was purchased by lobbyists and comparable sale number 2 is in Old Port with a view of Budd Bay. The Petitioner stated that the square footage of his home is overstated by 90 square feet due to the thickness of the brick veneer, which is not living space. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not consider the assessed value of other properties or the change in the assessed value of the subject property from previous years in determining the true and fair market value of the subject property as of January 1, 2018. The Assessor determines the square footage of the buildings. The Petitioners did not provide costs to cure for the electric or plumbing systems. The Board finds that additional consideration is warranted for the steep topography on the subject property and the associated restrictions. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 10<sup>th</sup> day of May, 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](http://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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