

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

Property Owner: JOHN & PATRICIA REICHEL

Parcel Number(s): 70420001300

Assessment Year: 2016

Petition Number: 16-0054

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	\$ 24,000
<input checked="" type="checkbox"/> Improvements	\$ 274,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 298,600

BOE True and Fair Value Determination

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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petition states that, "People don't want to pay that much money for a older house when they are building new one for 240,000 down the road." The Board finds that the Assessor has taken into account the age of the subject residence and adjusted the comparable sales accordingly. The Petitioners did not provide any market evidence to support their opinion of value. The Petition states, "even Zillow says it not worth that much." The Board does not repose confidence in Zillow.com or other online estimators. The Assessor provided a market-adjusted cost approach and a total of twelve comparable sales in support of the current assessed value. The Board finds that the trended sale price of Assessor's comparable sale 6 on Sales Comparison Approach #1 is located nearest to the subject property and well supports the current assessed 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 24th day of May, 2017


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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REV 6-10058 (6/9/14)

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