

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

Property Owner: JOHN HONC

Parcel Number(s): 21817110300

Assessment Year: 2016

Petition Number: 16-0057

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

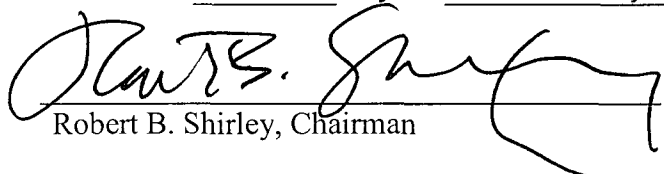
<input checked="" type="checkbox"/> Land	\$ 84,300
<input checked="" type="checkbox"/> Improvements	\$ 334,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 418,400

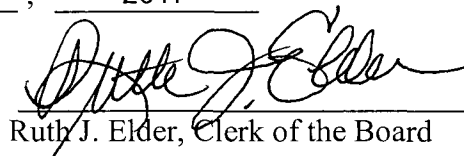
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 84,300
<input checked="" type="checkbox"/> Improvements	\$ 294,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 378,300

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing to offer testimony. The Assessor recommended a reduction in the valuation of the improvements to \$294,000, for a total recommended value of \$378,300. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner listed a number of concerns, including the amount of assessment increase. The Petitioner did not provide comparable sales to support his estimated value. The Board does not consider the percentage of assessment increase or decrease in establishing the true and fair market value as of January 1, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor reduced the quality of the residence to average. The Board concludes that the evidence supports the Assessor's recommended reduction and adopts the recommended reduction in the valuation.

Dated this 4th day of May, 2017


Robert B. Shirley, 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

REV 64-0058 (6/9/14)

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