

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

Property Owner: JANELLE GARCIA-MARTINEZ

Parcel Number(s): 11730240502

Assessment Year: 2016

Petition Number: 16-0095

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	\$ 64,500
<input checked="" type="checkbox"/> Improvements	\$ 274,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 339,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 60,000
<input checked="" type="checkbox"/> Improvements	\$ 195,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 255,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation of the improvements to \$239,500, for a new recommended total value of \$304,000. 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 purchased the subject property for \$255,000 on December 17, 2015. The Board finds that the Petitioner's purchase of the subject property less than one month prior to the assessment date to be the most compelling evidence of the market value of the subject property as of January 1, 2016. The Board concludes that the Petitioner has provided the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Petitioner's requested value.

Dated this 18th day of May, 2017


James Harrison, 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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