

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

Property Owner: KEVIN & KATHI MILLER

Parcel Number(s): 2183222200

Assessment Year: 2016

Petition Number: 16-0099

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**

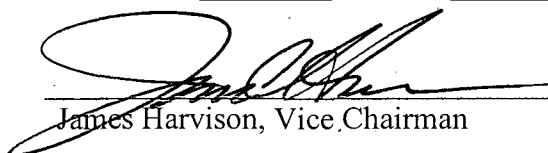
<input checked="" type="checkbox"/> Land	\$ 164,500
<input checked="" type="checkbox"/> Improvements	\$ 477,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 641,600</b>

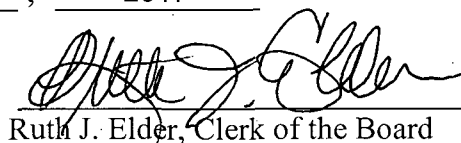
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 164,500
<input checked="" type="checkbox"/> Improvements	\$ 428,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 592,900</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. The Board relies, in a measure, on its previous review of the subject property. The Assessor recommended a reduction in the valuation of the improvements to \$428,400, for a new total value of \$592,900. 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 Petitioners testified about the impact of the rising water level in the lake, which has resulted in increased wetlands, the loss of their beach, and difficulties in accessing their boats. The Petitioners provided five comparable sales in support of their requested value. No adjustments were made to account for the differences between the Petitioner's comparable sales and the subject property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended reduction. The Board finds that the Assessor's recommended reduction is supported by the evidence. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 11<sup>th</sup> day of May, 2017

  
James Harvison, Vice 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**

REV 64 0058 (6/9/14)

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