

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

Property Owner: REBECCA & PATRICK AHEARNE

Parcel Number(s): 38280006700

Assessment Year: 2016

Petition Number: 16-0040

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

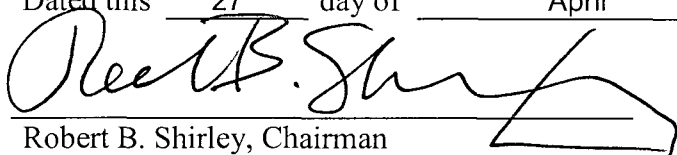
<input checked="" type="checkbox"/> Land	\$ 71,150
<input checked="" type="checkbox"/> Improvements	\$ 424,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 495,250

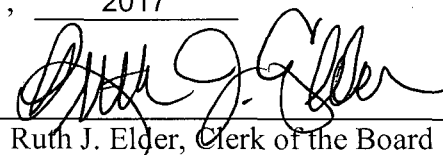
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 71,200
<input checked="" type="checkbox"/> Improvements	\$ 388,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 460,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party attended the hearing to offer testimony. The current owners purchased the property from the prior owners, who filed this petition. The current property owners purchased the subject property for \$459,950 on October 27, 2016. The Assessor recommended an increase in the valuation of the land to \$71,200 and a reduction in the valuation of the improvements to \$388,800, for a total recommended value of \$460,000. 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 Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that the Assessor's recommended reduction is very close to the recent purchase price. The Board concludes that the evidence supports the Assessor's recommended reduction in the valuation.

Dated this 27th day of April, 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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REV 640058 (6/9/14)

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