

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

Property Owner: LAUREN FISHER

Parcel Number(s): 36950000200

Assessment Year: 2016

Petition Number: 16-0044

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**

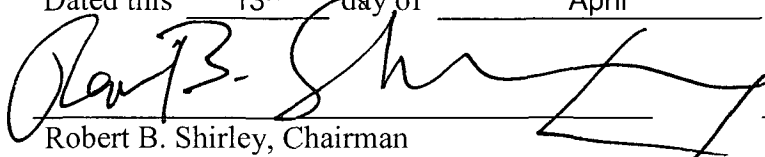
<input checked="" type="checkbox"/> Land	\$ 87,750
<input checked="" type="checkbox"/> Improvements	\$ 270,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 357,950</b>

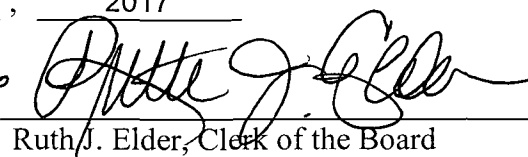
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 87,750
<input checked="" type="checkbox"/> Improvements	\$ 270,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 357,950</b>

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 to offer testimony. The Petitioner purchased the subject property for \$347,500 on July 17, 2014. The Petitioner provided a fee appraisal of December 18, 2015, for \$350,000. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sale 1 is the subject property, and the adjusted sale price (\$156.66 per square foot) supports a valuation greater than the current assessed value (\$150 per square foot). The Board finds that the Assessor's comparable sales well support the current assessed value. The Board does not find the Petitioner's fee appraisal to be compelling evidence. The Board finds that the Petitioner 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 13<sup>th</sup> 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](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)

**SHIPPED APR 19 2017**