

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

Property Owner: AARON AND VANESSA STILT

Parcel Number(s): 43800001000

Assessment Year: 2016

Petition Number: 16-0047

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**

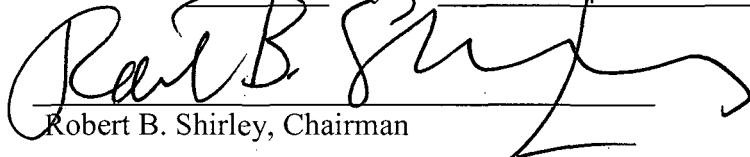
<input checked="" type="checkbox"/> Land	\$ <u>40,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>114,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>155,300</u></b>

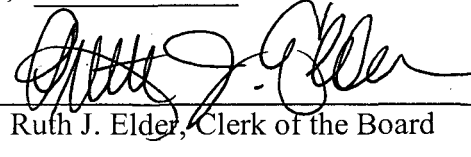
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>40,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>114,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>155,300</u></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 Petitioners purchased the subject property for \$158,900 on January 24, 2014, via a statutory warranty deed. The Petitioners provided four comparable sales in support of their opinion of value. The Assessor noted that Petitioners' comparable sales a, c, and d are older and of inferior quality or condition. The Assessor noted that Petitioners' comparable sale b was bank-owned at the time of purchase. The Petitioners shared concerns about high traffic and the condition of the neighboring apartment complex. The Board finds that the Assessor has applied a fair neighborhood adjustment. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the trended sale price of the subject property and the Assessor's comparable sales well support the current assessed value. The Board concludes that the Petitioners 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 24<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)

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