

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

Property Owner: LAVERN & NURGYZA DAVIDHIZAR

Parcel Number(s): 55610006900

Assessment Year: 2016

Petition Number: 16-0187

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	\$ 146,250
<input checked="" type="checkbox"/> Improvements	\$ 541,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 687,650</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 117,400
<input checked="" type="checkbox"/> Improvements	\$ 381,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 499,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Assessor recommended a reduction in the valuation of the improvements to \$389,450, for a total recommended value of \$535,700. 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 purchased the subject property for \$430,000 from First Savings Bank Northwest on May 24, 2013, via a bargain and sale deed. The Petitioner reviewed the poor condition of the home at the time of purchase and the process made in cleaning up the property to date. The Petitioner testified that in the summer of 2016, the landscaping was cleaned up and the exterior of the house was painted, for a total cost between \$6,000 and \$7,000. At hearing, the Petitioner revised the requested value to \$437,000. The Petitioner provided information regarding recently sold properties on Troon Lane and property listings in the neighborhood. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that none of the properties on the Assessor's sales adjustment grid are located in the same subdivision as the subject property, Indian Summer. The Board finds that Assessor's comparable sale 4 is located closest to the subject property, 2.72 miles, and the sales price is adjusted 144.45%. The Board finds that all of the Assessor's comparable sales are so significantly adjusted as to call into question their usefulness in valuing the subject property. The Board finds that the purchase price of the subject property remains the most compelling evidence of market value and trends the purchase price to the January 1, 2016, assessment date. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 13<sup>th</sup> day of April, 2017

  
James Harvison, 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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