

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

Property Owner: BURKE AND KRISTEN RIFE

Parcel Number(s): 22634410100

Assessment Year: 2016

Petition Number: 16-0188

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	\$ 49,000
<input checked="" type="checkbox"/> Improvements	\$ 452,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 501,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 49,000
<input checked="" type="checkbox"/> Improvements	\$ 261,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 310,000</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 Assessor recommended a reduction in the valuation of the improvements to \$369,000, for a total recommended value of \$418,000. 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 Petitioners purchased the subject property for \$275,000 on November 7, 2013. The Petitioners reported that the property was previously repossessed, repaired by the previous owner, and then resold to them. The Petitioners confirmed that both parties were represented by realtors and the subject property was listed in the Multiple Listing Service. The Petitioners testified that wetlands consume the lower half of the property and that a portion of the property is located in the flood zone. The Petitioners provided four comparable sales in support of their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. In the Assessor's Response, it was noted that none of the Petitioners' comparable sales had similar outbuildings to the subject property. The Board concludes that Petitioners provided the preponderance of the evidence sufficient to warrant a further reduction in the valuation.

Dated this 12<sup>th</sup> day of June, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED JUN 16 2017**