

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

Property Owner: CHRISTOPHER & STARLEEN PARSONS

Parcel Number(s): 35580001000

Assessment Year: 2016

Petition Number: 16-0195

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

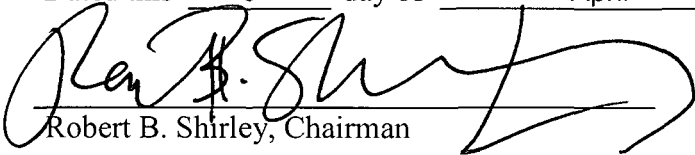
<input checked="" type="checkbox"/> Land	\$ 80,500
<input checked="" type="checkbox"/> Improvements	\$ 303,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 383,800

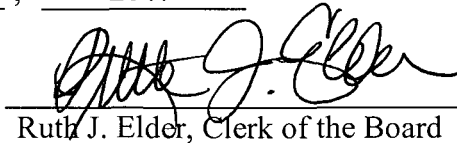
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 80,500
<input checked="" type="checkbox"/> Improvements	\$ 259,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 340,000

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 Petitioners provided five comparable sales to support their requested value of \$320,040. The Assessor provided a market-adjusted cost approach and six comparable sales to support the current assessed value. The Board finds that Assessor's comparable sale 1 is the same as Petitioners' comparable sale b, with the Assessor's adjusted sale price of \$137.56 per square foot. The Board finds that Assessor's comparable sale 2 is the same as Petitioners' comparable sale d, with the Assessor's adjusted sale price of \$125.19 per square foot. The Board finds that the Assessor valued the subject property at \$152 per square foot and that the Petitioners requested a value of approximately \$127 per square foot. The Board finds that Petitioners' comparable sale b (also Assessor's comparable sale 1) and Petitioner's comparable sale d (also Assessor's comparable sale 2) warrant a reduction in the valuation of the subject property. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 6th 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.

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 APR 19 2017