

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

Property Owner: SUSAN VEZEAU & STEVEN EDELMAN

Parcel Number(s): 13627242000

Assessment Year: 2016

Petition Number: 16-0199

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**

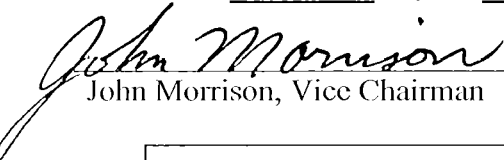
<input checked="" type="checkbox"/> Land	\$ 67,900
<input checked="" type="checkbox"/> Improvements	\$ 307,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 375,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 67,900
<input checked="" type="checkbox"/> Improvements	\$ 293,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 361,000</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 review of the subject property. The Petitioners purchased the subject property for \$320,000 on July 1, 2015, via a statutory warranty deed. The Petitioners submitted a fee appraisal from June 15, 2015, for \$357,000. The Petitioners testified that: the HVAC system is original and needs to be replaced; the deck is original and needs to be replaced; the windows are single-pane and are not properly sealed; and the well has run dry twice. The Petitioners did not provide cost to cure estimates. The Petitioners testified that the 2015 assessment was reduced to \$346,150. The Board finds that the Assessor's recommended reduction of \$75,150 for the land and \$271,000 for the improvements, for a total value of \$346,150, was adopted by the Board for the 2015 assessment year. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Petitioners contend that the Assessor's comparable sales are significantly adjusted and that the comparable sales contained in the fee appraisal are better indications of the market value of the subject property. The Board finds that Assessor's Comparable Sale 1 is the nearest in proximity to the subject property and is the same age as the subject property. The Board finds that the adjusted sale price of \$103.53 per square foot for Comparable Sale 1 supports a reduced value for the subject property. The Board finds that the Petitioners' fee appraisal also supports a reduced value. The Board concludes that the Petitioners have provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 3<sup>rd</sup> day of August, 2017

  
John Morrison, Vice 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**