

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

Property Owner: TUAN HOANG AND KIM ANH NGUYEN

Parcel Number(s): 36950408600

Assessment Year: 2016

Petition Number: 16-0112

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

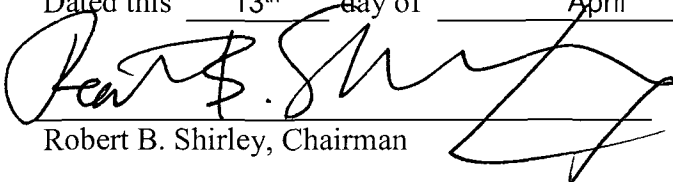
<input checked="" type="checkbox"/> Land	\$ 84,900
<input checked="" type="checkbox"/> Improvements	\$ 460,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 545,600

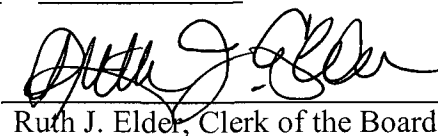
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 84,900
<input checked="" type="checkbox"/> Improvements	\$ 445,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 530,000

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 Petitioners provided a fee appraisal of February 3, 2016, for \$500,000. The Petitioner testified about the deterioration on the west side of the home related to sun exposure, where there is loose siding and trim. The Petitioner estimated that the cost to cure these deficiencies is \$20,000 to \$30,000. The Petitioners provided comparable sales in support of their requested value. The Board finds that Petitioners' comparable sale a is the same as Assessor's comparable sale 4. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Petitioners' comparable sale a (also Assessor's comparable sale 4) is the most compelling evidence. 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 13th 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.

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REV 64 0058 (6/9/14)

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