

# Order of the Thurston County

## Board of Equalization

Property Owner: NEVIN O'DONNELL

Parcel Number(s): 64050000800

Assessment Year: 2016

Petition Number: 16-0127

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

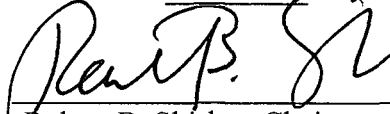
<input checked="" type="checkbox"/> Land	\$ 100,600
<input checked="" type="checkbox"/> Improvements	\$ 215,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 316,400</b>

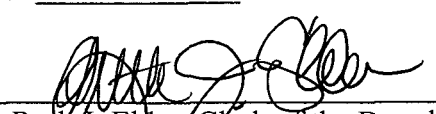
### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 95,000
<input checked="" type="checkbox"/> Improvements	\$ 135,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 230,000</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 Petitioner purchased the subject property for \$195,000 for September 19, 2013, via a statutory warranted deed. The Petitioner reiterated that the purchase was not a distress sale. The Petitioner provided a fee appraisal from September 11, 2013 for \$195,000. The Board does not consider the percentage of assessment increase in determining the true and fair market value of the subject property as of January 1, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor has allowed inadequate physical depreciation for an unremodeled average quality residence built in 1963 that is in less than good condition. The Board trended the purchase price to the January 1, 2016, assessment date. 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 6<sup>th</sup> 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](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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED APR 19 2017**