

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

Property Owner: DANIELLE VEKICH

Parcel Number(s): 53490000300

Assessment Year: 2016

Petition Number: 16-0130

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	\$ 75,050
<input checked="" type="checkbox"/> Improvements	\$ 434,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 509,250

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 75,050
<input checked="" type="checkbox"/> Improvements	\$ 421,450
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 496,500

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 did not participate in the hearing. The Petitioner provided four comparable sales in support of her requested value. She also testified about the home located at 1647 52nd Avenue SE that is listed for \$529,900 and has not yet sold. The Petitioner also stated that the Trulia value of the subject property is less than the current assessed value. The Board considers comparable sales rather than the listing prices of other properties in determining the market value of the subject property and the Board does not repose confidence in Trulia, Zillow.com, or other online estimators. The Petitioner testified that there is rot in the siding on the east side of the house, but no cost to cure estimates were submitted for consideration. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Responses states that: Petitioner's Comparable Sale a is a short sale that does not represent the fair market value; Comparable Sale b does not include a finished basement and sold on June 1, 2016; Comparable Sale c was built in 1953, has only 1,485 square feet on the main level and sold on May 26, 2016; and Comparable Sale d does not include a finished basement and sold on June 13, 2016. The Board finds that Assessor's Comparable Sale 1 is located near the subject property, sold for \$180.30 per square foot on September 4, 2015, and supports a reduced value for the subject property. The Board concludes that there is clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 9th day of October, 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 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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