

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

Property Owner: TOMMY AND EUN BOYCE

Parcel Number(s): 63780027100

Assessment Year: 2016

Petition Number: 16-0132

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**

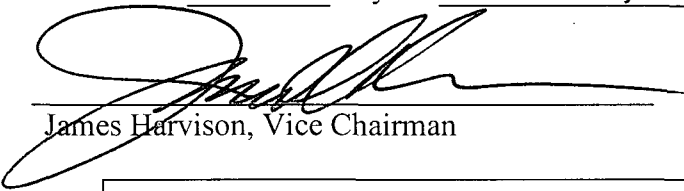
<input checked="" type="checkbox"/> Land	\$ 128,600
<input checked="" type="checkbox"/> Improvements	\$ 521,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 650,100</b>

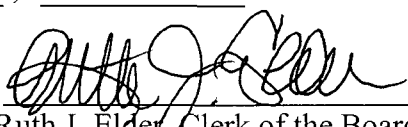
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 115,800
<input checked="" type="checkbox"/> Improvements	\$ 490,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 606,000</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 Petitioner testified about the impacts of road traffic on Highway 510 and railroad traffic. He explained that rail cars are now stored indefinitely behind the subject home, and that this is a new development this year. The Petitioner testified about the view and the obstruction by high tension powerlines. The Petitioner provided three comparable sales in support of the requested value of \$128 per square foot. The Assessor provided a market-adjusted cost approach and six comparable sales in support of the current assessed value. The Board finds that Petitioner's comparable sale a is the same as Assessor's comparable sale 4. The Board finds that Petitioner's comparable sale a/Assessor's comparable sale 4 is the best indication of the true and fair market value of the subject property as of January 1, 2016. The Board finds that the subject property has a less than very good view that is obstructed by high tension power lines. The Board concludes that the Petitioners 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 11<sup>th</sup> day of May, 2017

  
James Harvison, 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.

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**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

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