

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

Property Owner: JOHN L COX

Parcel Number(s): 21705220400

Assessment Year: 2016

Petition Number: 16-0133

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	\$ 139,250
<input checked="" type="checkbox"/> Improvements	\$ 178,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 317,850</b>

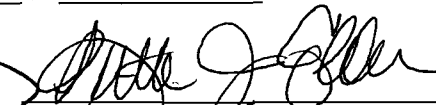
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 139,250
<input checked="" type="checkbox"/> Improvements	\$ 153,750
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 293,000</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 Assessor recommended a reduction in the valuation of the improvements to \$170,800, for a total recommended value of \$310,000. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner reviewed the condition with the Board. The Petitioner provided cost to cure estimates for review. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that Assessor's comparable sale number 1 is compelling market evidence of the value of the subject property as of January 1, 2016. The Board finds that the home is in less than average condition. The Board concludes that there is the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 4<sup>th</sup> day of May, 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)

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