

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

Property Owner: RAE COVINGTON

Parcel Number(s): 22614440305

Assessment Year: 2016

Petition Number: 16-0147

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	\$ 89,800
<input checked="" type="checkbox"/> Improvements	\$ 371,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 461,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 89,800
<input checked="" type="checkbox"/> Improvements	\$ 339,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 429,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation of the improvements to \$339,200, for a total recommended value of \$429,000. 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 purchased the subject property from the original petitioners for \$429,000 on October 19, 2016. The Board notes that the purchase involved a statutory warranty deed, and while the sale was in lieu of foreclosure, the property was adequately exposed to the market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board notes that the recommended reduction is the same as the purchase price.

Dated this 8<sup>th</sup> day of June, 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](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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