

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

Property Owner: TOM AND DENISE KALENIUS

Parcel Number(s): 35902200500

Assessment Year: 2016

Petition Number: 16-0150

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

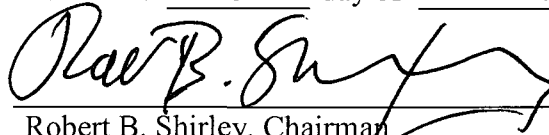
<input checked="" type="checkbox"/> Land	\$ <u>232,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>287,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>520,350</u>

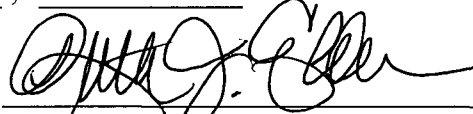
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>232,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>253,350</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>486,000</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. At hearing, the Petitioner clarified that he agrees with the Assessor's current land value and revised his requested improvement value to \$220,000, for a total revised requested value of \$452,650. The Petitioner reviewed the Board's previous findings that the home was in less than good condition and that the land is physically constrained. The Board relies, in a measure, on its previous reviews of the subject property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's Comparable Sale 1 is located fairly near the subject property and supports a reduced value for the subject property. The Board finds that the while Assessor's Comparable Sale 2 is located next door to the subject property, significant adjustments were made to account for the differences in property characteristics. The Board concludes that the Petitioners have 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 16th day of February, 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 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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