

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

Property Owner: FRANK & HEIDI HUDIK

Parcel Number(s): 45850000800

Assessment Year: 2016

Petition Number: 16-0290

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	\$ <u>151,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>561,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>713,450</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>151,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>493,050</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>645,000</u></b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party attended the hearing. The Petitioners provided an analysis of the Neighborhood Sales Listing in support of their requested value. 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 sales support a reduced value for the subject property. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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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