

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

Property Owner: MICHAEL & KAREN CONLEY

Parcel Number(s): 64421700300

Assessment Year: 2016

Petition Number: 16-0298

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	\$ 30,750
<input checked="" type="checkbox"/> Improvements	\$ 339,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 369,750</b>

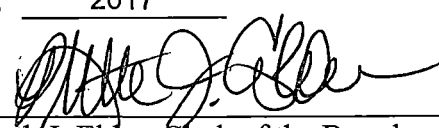
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 30,750
<input checked="" type="checkbox"/> Improvements	\$ 339,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 369,750</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that the subject property was built in 2011 and functions as a single family residence, while the property that the Petitioners own next door is a bed and breakfast. The Board finds that the Assessor is valuing the subject property as a single family residence, not a commercial property. The Petitioner provided three comparable sales and listed another property address in support of their requested value. The Board finds that: Petitioners' comparable sale a was a repossession sale; comparable sale b was a sale between relatives; comparable sale c was an estate sale; the property located at 211 Jefferson Ave NE has not had an arms-length transaction since a multiple parcel sale in 2006; and none of the Petitioners' comparable sales were typical market transactions representative of the true and fair market value as of January 1, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 29<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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