

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

Property Owner: MIKE AND DARLENE SORENSON

Parcel Number(s): 21613310600

Assessment Year: 2016

Petition Number: 16-0204

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**

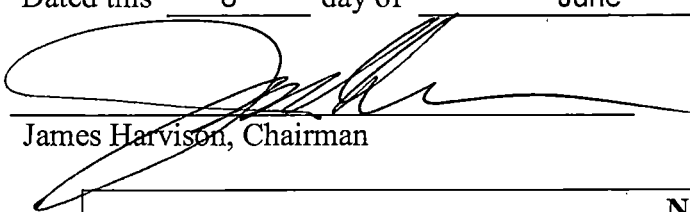
<input checked="" type="checkbox"/> Land	\$ 79,900
<input checked="" type="checkbox"/> Improvements	\$ 406,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 486,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 79,900
<input checked="" type="checkbox"/> Improvements	\$ 370,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 450,500</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 Petitioners submitted a fee appraisal dated September 28, 2016, for \$460,000. The Petitioners submitted comparable sales 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 Petitioners' comparable sale 1 is the same as Assessor's comparable sale 1, and Petitioner's comparable sale 2 is the same as Assessor's comparable sale 2. The Board finds that Petitioners' comparable sale 1/Assessor's comparable sale 1 is the most compelling evidence and supports a reduced value for the subject property. The Board concludes that the Petitioners 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 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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