

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

Property Owner: KEVIN AND MANUELA WATKINS

Parcel Number(s): 43910005400

Assessment Year: 2016

Petition Number: 16-0223

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	\$ 131,050
<input checked="" type="checkbox"/> Improvements	\$ 361,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 492,750

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 131,050
<input checked="" type="checkbox"/> Improvements	\$ 348,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 479,750

This decision is based on our finding that: The Board supports the Assessor's recommended reduction in value based on the testimony and evidence presented. Neither party attended the hearing to offer testimony. The Assessor recommended a reduction in the valuation of the improvements. 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 Board finds that the Petitioners did not provide market evidence to support their requested value. The Assessor provided a market-adjusted cost approach and comparable sales to support the recommended value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Assessor's recommended reduction in the valuation.

Dated this 2nd 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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