

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

Property Owner: VIVIAN M SUAREZ & JOSHUA ROSS-SOUTHALL

Parcel Number(s): 42510400200

Assessment Year: 2016

Petition Number: 16-0231

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**

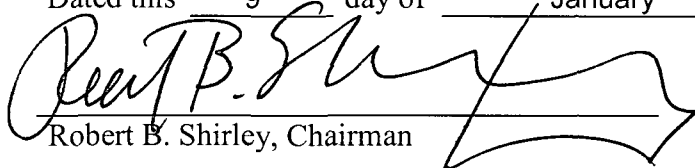
<input checked="" type="checkbox"/> Land	\$ 88,500
<input checked="" type="checkbox"/> Improvements	\$ 452,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 540,500</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 88,500
<input checked="" type="checkbox"/> Improvements	\$ 412,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 501,400</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 Assessor recommended a reduction in the value of the improvements from \$452,000 to \$425,750, for a total recommended value of \$514,250. 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 in value. The Petitioners revised their total estimate of value to \$501,400. The Petitioners purchased the subject property for \$496,950 on February 1, 2016. The Petitioners provided a fee appraisal from January 4, 2016, for \$501,400. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds the Petitioners' fee appraisal of January 4, 2016, to be the most compelling evidence of the true and fair market value as of January 1, 2016. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Petitioners' requested value.

Dated this 9<sup>th</sup> day of January, 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](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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