

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

Property Owner: KELLY SPANGLER

Parcel Number(s): 41900200500

Assessment Year: 2016

Petition Number: 16-0233

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

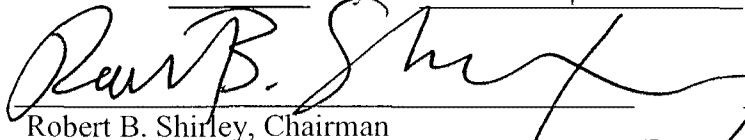
<input checked="" type="checkbox"/> Land	\$ 43,700
<input checked="" type="checkbox"/> Improvements	\$ 106,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 149,800

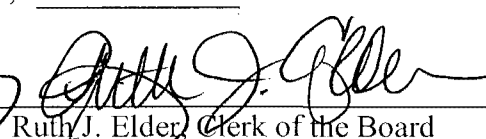
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 43,700
<input checked="" type="checkbox"/> Improvements	\$ 64,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 108,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing to offer testimony. The Petitioner provided a description of the condition of the residence. The Petitioner provided five comparable sales in support of the requested value. The Assessor stated that Petitioner's comparable sales a, b, c, and d were bare land sales, and comparable sale e does not appear to have been listed for sale. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the home is in less than average condition, based on the Petitioner's statements. The Board finds that the Assessor has applied inadequate physical depreciation for a fair/average quality home built in 1956 that is in less than average condition. 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 24th day of April, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED MAY 03 2017