

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

Property Owner: STACEY AND TRICHA BAKER

Parcel Number(s): 12828330205

Assessment Year: 2016

Petition Number: 16-0238

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

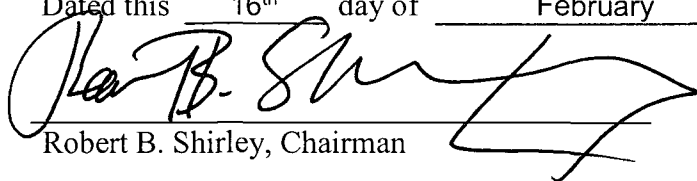
<input checked="" type="checkbox"/> Land	\$ 113,150
<input checked="" type="checkbox"/> Improvements	\$ 189,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 303,050

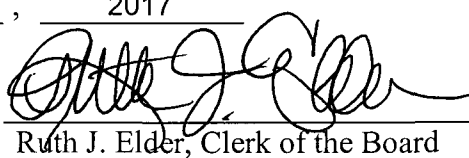
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 101,100
<input checked="" type="checkbox"/> Improvements	\$ 174,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 276,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party attended the hearing to offer testimony. The Board relies, in a measure, on its previous review of the subject property. The Petitioners' primary concern is the impact of the neighboring industrial business, especially the significant noise of the operation and associated truck traffic. The Comparative Market Analysis prepared for neighboring Parcel Number 12828330204 mentioned "the damaging proximity of the steel fabrication industry behind this home." The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor has applied an inadequate economic adjustment to account for the market impacts of the neighboring industrial business and the effect on the market value of the subject property. The Board notes that the Petitioners must disclose information about the neighboring property to any potential buyers. The Board concludes that the Petitioners have 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 16th 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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