

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

Property Owner: CORNELIS & KATHLEEN BAKKER

Parcel Number(s): 45900001300

Assessment Year: 2016

Petition Number: 16-0242

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

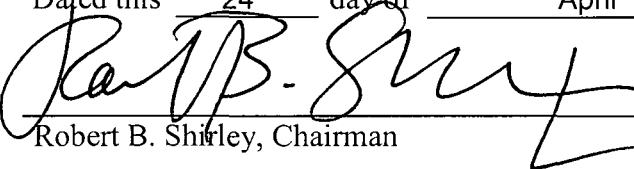
<input checked="" type="checkbox"/> Land	\$ <u>142,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>219,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>362,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>142,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>209,050</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>352,000</u>

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 Petitioner testified that the original home was built in 1959, with an addition to the back of the home approximately 30 years ago. He explained that a portion of the addition was built on a concrete patio and that access is through a sliding glass door. He stated that the home has plaster walls rather than sheet rock and the electrical system is not up to current code. The Petitioners provided three comparable sales in support of their opinion of 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 b is the same as Assessor's comparable sale 1, and Petitioners' comparable sale c is the same as Assessor's comparable sale 3. The Board finds that consideration is warranted for the construction quality and design of the addition and the outdated electrical system. 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 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.

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