

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

Property Owner: J BRADLEY CLAWSON & ELIZABETH RACHEL MIXER

Parcel Number(s): 63780024200

Assessment Year: 2016

Petition Number: 16-0244

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**

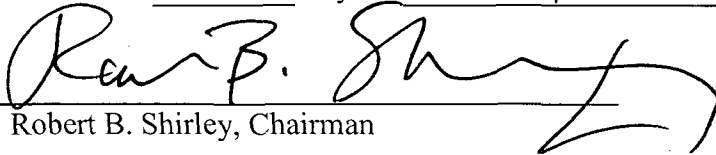
<input checked="" type="checkbox"/> Land	\$ 95,900
<input checked="" type="checkbox"/> Improvements	\$ 388,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 484,800</b>

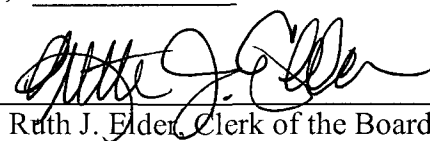
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 95,900
<input checked="" type="checkbox"/> Improvements	\$ 388,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 484,800</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners purchased the subject property for \$448,500 on November 12, 2014, via a statutory warranty deed. The Petitioners submitted five comparable sales in support of their requested value: Comparable Sale a is older, smaller home and lot, and has fewer bathrooms; Comparable Sale b was a relocation sale; Comparable Sale c is a smaller home on a smaller lot with fewer bathrooms; Comparable Sale d is more than 2,000 square feet larger than the subject residence and not comparable; and Comparable Sale e is more than 2,500 square feet smaller than the subject residence and of lesser quality. The Board finds that the Petitioners comparable sales were unpersuasive. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that trending the Petitioners' 2014 purchase price to the January 1, 2016 supports the current assessed value. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 27<sup>th</sup> 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](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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