

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

Property Owner: CINDY GUA

Parcel Number(s): 21612420500

Assessment Year: 2016

Petition Number: 16-0248

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 Determination

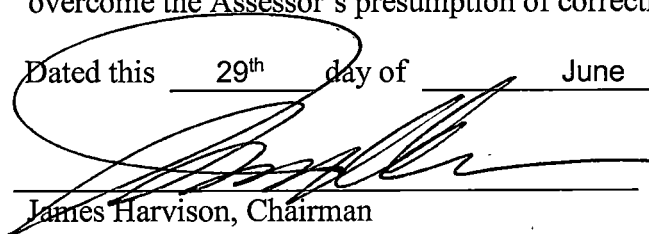
<input checked="" type="checkbox"/> Land	\$ 77,600
<input checked="" type="checkbox"/> Improvements	\$ 369,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 446,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 77,600
<input checked="" type="checkbox"/> Improvements	\$ 356,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 434,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Board started the hearing on this Petition on June 8, 2017. When the Board discovered that the Petitioner had not received the Assessor's Response to the Petition, the hearing was continued until June 29, 2017, in order to provide the Petitioner with the opportunity to receive and to review the Assessor's Response. At the hearing, the Petitioner revised her requested value to \$343,900. The Petitioner purchased the subject property for \$375,000 on October 17, 2011. The Petitioner testified about needed repairs to the home: the roof on the home and the shed needs to be replaced; the Louisiana Pacific siding has further deteriorated, with evidence of swelling and water behind the siding; and she presented cost to cure bids totaling \$73,211. In the first hearing, the Petitioner and her Representative testified about constitutional issues and Federal court cases. The Board did not receive hard copies of this information prior to the hearing. The Board finds that these issues are beyond the scope of this proceeding. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sale 3 is the subject property, and that the adjusted sale price supports a reduced value for the subject property. 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 29th day of June, 2017


James Harvison, 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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