

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

Property Owner: TIMOTHY & MYRNA WESTON

Parcel Number(s): 82780001200

Assessment Year: 2016

Petition Number: 16-0260

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	\$ 46,550
<input checked="" type="checkbox"/> Improvements	\$ 434,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 481,350

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 434,800
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TOTAL:	\$ 481,350

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party attended the hearing. The Petition listed concerns about the percentage of the assessment increase. The Petition states that the Consumer Price Index and SSI payments have not increased as much as the property assessment. The Board does not consider the amount of assessment increase or the assessed value of other properties in establishing the true and fair market value of the subject property as of January 1, 2016. The Board does not use the Consumer Price Index or other economic indicators aside from comparable sales and market evidence in determining the true and fair market value of properties. The Petitioners provided comparable sales in support of their opinion of value. The Board finds that: Petitioners' comparable sale c is the same as Assessor's comparable sale 1; Petitioners' comparable sales a, b, and e are inferior to the subject property; and Petitioners' comparable sale d was a sale between relatives that does not represent the true and fair market value. The Assessor provided a market-adjusted cost approach in support of the current assessed value. The Board finds that the adjusted sales price of Petitioners' comparable sale c/Assessor's comparable sale 1 supports the current assessed value for the subject property. 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 8th 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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