

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

Property Owner: NICOLE BUTIGAN

Parcel Number(s): 83005700700

Assessment Year: 2016

Petition Number: 16-0267

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

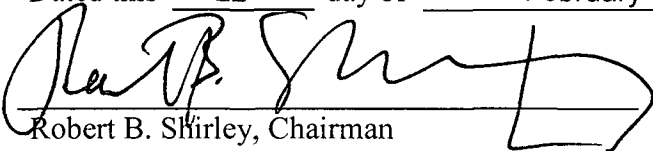
<input checked="" type="checkbox"/> Land	\$ 107,350
<input checked="" type="checkbox"/> Improvements	\$ 234,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 341,350

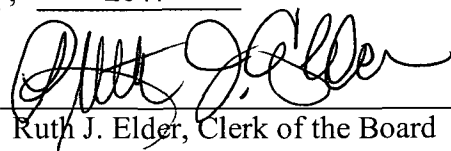
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 82,250
<input checked="" type="checkbox"/> Improvements	\$ 212,750
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 295,000

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 Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales have excessive adjustments: 46.35%, 48.77%, 35.65%, 66.30%, 58.30%, and 45.17%. The Board finds that Assessor's comparable sales 1 and 2 are located nearest to the subject property and support 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 22nd 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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