

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

Property Owner: THOMAS BEAVERS & TERESA DODSON

Parcel Number(s): 46920002400

Assessment Year: 2016

Petition Number: 16-0268

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>58,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>316,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>374,200</u>

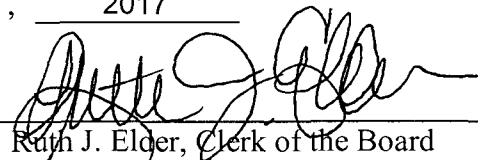
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>58,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>284,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>342,000</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither party attended the hearing to offer testimony. The Assessor recommended a reduction in the improvement value to \$284,000, for a total recommended value of \$342,000. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioners provided four comparable sales in support of their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that the Assessor's recommended reduction is the same as the Petitioners' requested value. The Board concludes that the evidence supports the recommended reduction in the valuation.

Dated this 9th day of March, 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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