

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

Property Owner: BRIAN & LISA STAVE

Parcel Number(s): 09680077003

Assessment Year: 2016

Petition Number: 16-0269

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

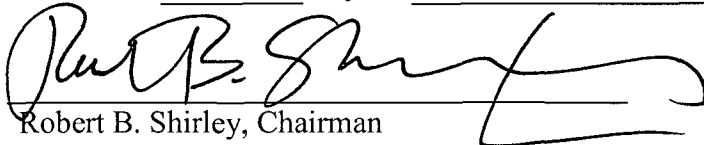
<input checked="" type="checkbox"/> Land	\$ 72,600
<input checked="" type="checkbox"/> Improvements	\$ 304,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 376,900

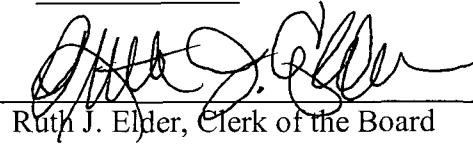
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 72,600
<input checked="" type="checkbox"/> Improvements	\$ 248,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 321,200

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Assessor recommended a reduction in the improvement value to \$284,600, for a total recommended value of \$321,200. 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 Petitioner testified about five comparable sales: 1639 Bright Star Lane SE, Parcel Number 65330003400, sold for \$285,000 on March 18, 2016; 2133 Central Street SE, Parcel Number 49602900104, sold for \$285,000 on May 12, 2016; 1909 Etheridge Avenue NE, Parcel Number 4711000300, sold for \$292,000 on November 10, 2016; 1827 Yew Avenue NE, Parcel Number 70650000601, sold for \$292,400 on August 11, 2016; and 1429 Bethel Park Court NE, Parcel Number 34310000600, sold for \$305,000 on September 26, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board does not find the Petitioners' comparable sales to be persuasive. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further 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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REV 64 0058 (6/9/14)

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