

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

Property Owner: DANIEL FINCANNON & AMANDA JENKINS

Parcel Number(s): 49604200803

Assessment Year: 2016

Petition Number: 16-0270

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

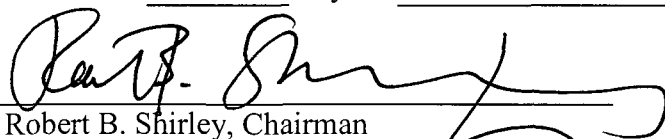
<input checked="" type="checkbox"/> Land	\$ 67,100
<input checked="" type="checkbox"/> Improvements	\$ 223,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 290,800

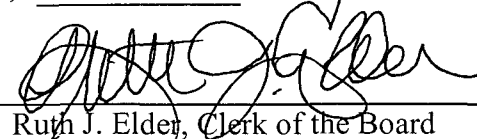
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 67,100
<input checked="" type="checkbox"/> Improvements	\$ 205,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 273,000

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 Petitioners purchased the subject property for \$290,000 on November 17, 2016, via a statutory warranty deed. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the trended value of the Petitioners' purchase price to be the most compelling evidence of the true and fair market value as of January 1, 2016. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a 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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