

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

Property Owner: JONATHAN AND BORIANA HELMICK

Parcel Number(s): 56290009700

Assessment Year: 2016

Petition Number: 16-0274

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**

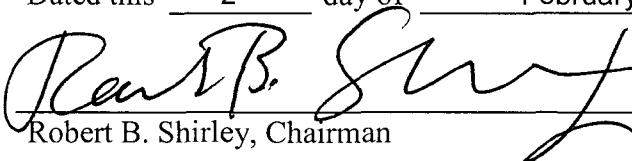
<input checked="" type="checkbox"/> Land	\$ <u>42,850</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>238,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>280,950</u></b>

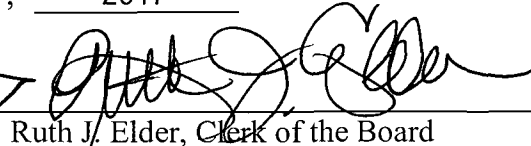
**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ <u>238,100</u>
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<b>TOTAL:</b>	<b>\$ <u>280,950</u></b>

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 to offer testimony. The Petitioners provided eight comparable sales in support of their requested value. The Board finds as follows: No recent sales were identified for Petitioners' Comparable Sale d; Petitioners' Comparable Sale e was bank-owned at the time of sale and is not considered a typical market transaction; Petitioners' Comparable Sales f and g were owned by the Veterans Administration at the time of sale and are not considered typical market transactions; and Petitioners' Comparable Sales a, b, c, and h appear to be valid transactions, but if they were adjusted to account for the differences in property characteristics, they would bracket the assessed value for the subject property. The Assessor provided a market-adjusted cost approach and comparable sales to support the current assessed value. The Board finds that the Assessor's comparable sales are all located in close proximity to the subject property and their adjusted sale prices well support the current assessed value. 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 2<sup>nd</sup> 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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