

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

Property Owner: JASON AND TONDA SKEEN

Parcel Number(s): 22619430400

Assessment Year: 2016

Petition Number: 16-0356

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 Determination

| | |
|--|--------------------------|
| <input checked="" type="checkbox"/> Land | \$ <u>105,950</u> |
| <input checked="" type="checkbox"/> Improvements | \$ <u>408,000</u> |
| <input type="checkbox"/> Minerals | \$ _____ |
| <input type="checkbox"/> Personal Property | \$ _____ |
| TOTAL: | \$ <u>513,950</u> |

BOE True and Fair Value Determination

| | |
|--|--------------------------|
| <input checked="" type="checkbox"/> Land | \$ <u>105,950</u> |
| <input checked="" type="checkbox"/> Improvements | \$ <u>355,050</u> |
| <input type="checkbox"/> Minerals | \$ _____ |
| <input type="checkbox"/> Personal Property | \$ _____ |
| TOTAL: | \$ <u>461,000</u> |

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioners purchased the subject property for \$355,000 on October 28, 2015, through a short sale. The Petitioners provided a fee appraisal of October 9, 2015, for \$365,000. The Board finds that the purchase of the property was unpersuasive due to the circumstances of the sale. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sales 1, 2, and 3 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 8th day of June, 2017


James Harvison, 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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