

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

Property Owner: KAREN JOHNSON

Parcel Number(s): 34910001300

Assessment Year: 2016

Petition Number: 16-0365

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**

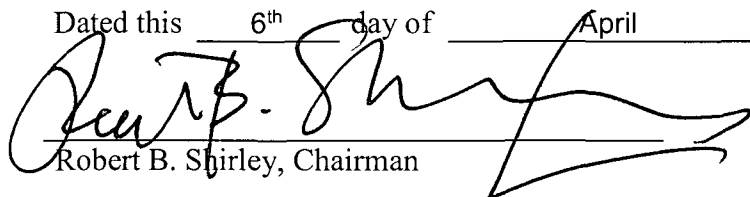
<input checked="" type="checkbox"/> Land	\$ 77,950
<input checked="" type="checkbox"/> Improvements	\$ 243,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 321,650</b>

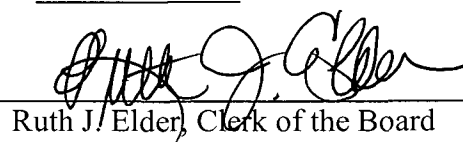
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 77,950
<input checked="" type="checkbox"/> Improvements	\$ 233,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 311,550</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and evidence presented. The Assessor recommended a reduction in the improvement value to \$233,600, for a recommended total value of \$311,550. 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 provided a fee appraisal of May 20, 2016, for \$293,000. The Board finds that the land value assigned by the fee appraiser was too low and unpersuasive. The Petitioner provided comparable sales in support of her requested value. The Board notes that Petitioner's comparable sale a is the same as Assessor's comparable sale 1. The Petitioner testified that: a total of \$47,000 to \$48,000 is needed to make repairs and ready the house for sale, including the original carpets need to be replaced at a cost of \$9,900; the HVAC system needs to be replaced at a cost of \$15,000; the roof needs to be replaced; the vinyl flooring needs to be replaced at a cost of \$3,000; landscaping and a run of fencing needs to be replaced at a cost of \$5,000; and the condition is less than good. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board gives no weight to the Island County Assessor's statements in Board of Tax Appeals Docket No. 72211. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 6<sup>th</sup> day of April, 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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