

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

Property Owner: BRIAN AND CHRISTINA FAGERNES

Parcel Number(s): 13505330500

Assessment Year: 2016

Petition Number: 16-0369

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

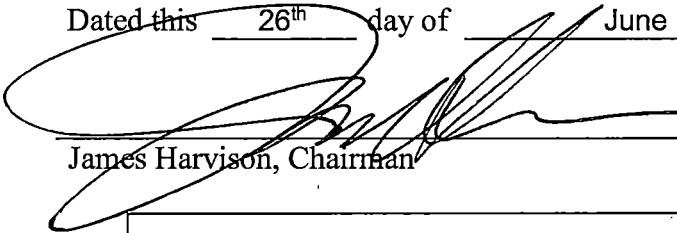
<input checked="" type="checkbox"/> Land	\$ 40,500
<input checked="" type="checkbox"/> Improvements	\$ 60,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 101,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 40,500
<input checked="" type="checkbox"/> Improvements	\$ 50,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 91,200

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the improvement value to \$50,700, for a total recommended value of \$91,200. 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 Assessor's Response states that, "The recommended value is the current assessed value reduced by the estimated cost to cure due to cleanup and repairs of the property." The Petitioners purchased the subject property through an estate sale. The Assessor contends that estate sales are not representative of a typical market transactions. The Board finds that the Petitioners did not submit the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 26th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JUN 29 2017

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

Property Owner: BRIAN AND CHRISTINA FAGERNES

Parcel Number(s): 13505330600

Assessment Year: 2016

Petition Number: 16-0370

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	\$ 42,150
<input checked="" type="checkbox"/> Improvements	\$ 42,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 85,050

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 42,150
<input checked="" type="checkbox"/> Improvements	\$ 32,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 75,050

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the improvement value to \$32,900, for a total recommended value of \$75,050. 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 Assessor's Response states that, "The recommended value is the current assessed value reduced by the estimated cost to cure due to cleanup and repairs of the property." The Petitioners purchased the subject property through an estate sale. The Assessor contends that estate sales are not representative of a typical market transactions. The Board finds that the Petitioners did not submit the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 26th day of June, 2017


James Harvison, Chairman


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REV 64 0058 (6/9/14)

SHIPPED JUN 29 2017

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

Property Owner: BRIAN AND CHRISTINA FAGERNES

Parcel Number(s): 13505330700

Assessment Year: 2016

Petition Number: 16-0371

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

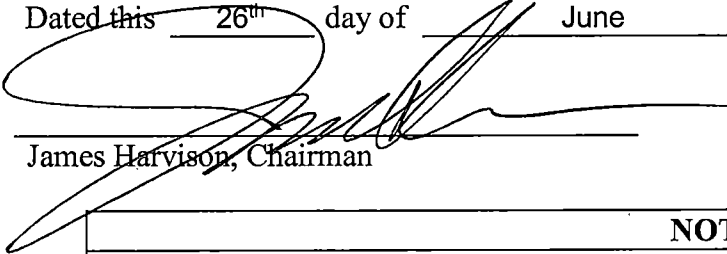
<input checked="" type="checkbox"/> Land	\$ 40,500
<input checked="" type="checkbox"/> Improvements	\$ 60,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 101,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 40,500
<input checked="" type="checkbox"/> Improvements	\$ 50,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 91,200

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the improvement value to \$50,700, for a total recommended value of \$91,200. 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 Assessor's Response states that, "The recommended value is the current assessed value reduced by the estimated cost to cure due to cleanup and repairs of the property." The Petitioners purchased the subject property through an estate sale. The Assessor contends that estate sales are not representative of a typical market transactions. The Board finds that the Petitioners did not submit the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 26th day of June, 2017


James Harvison, Chairman


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