## Order of the Thurston County

### **Board of Equalization**

Property Owner:	BRIAN A	ND CHRISTINA FAC	GERNES		
Parcel Number(s):	135053	30500			
Assessment Year:	2016		Petition Number: 16-036	Petition Number: <u>16-0369</u>	
sustains sustains	🛛 overi	1 1	parties in this appeal, the Board h ination of the assessor. BOE True and Fair Va		-
🔀 Land	\$	40,500	🔀 Land	\$	40,500
Improvements	s \$	60,700	Improvements	\$	50,700
Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
TOTAL:	\$	101,200	TOTAL:	\$	91,200
This Assistantia has	: 	fin din or the ster The De		, t	

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.

Date	es Harvison, Chairman June , 2017 Ruth J. Elder, Clerk of the Board
$\mathcal{C}$	NOTICE
	This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40015. Olympic WA 08504 0015 or at their website at hts state we us/appeal/forms htm

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)

## **Order of the Thurston County**

**Board of Equalization** 

Property Owner:	BRIAN AND CHRISTINA FAGE	RNES	
Parcel Number(s):	13505330600		,
Assessment Year:	2016	Petition Number: 16-037	0
_	he evidence presented by the par $\bigcirc$ overrules the determina	ties in this appeal, the Board h tion of the assessor.	ereby:
	d Fair Value Determination	<b>BOE True and Fair Val</b>	ue Determination
$\boxtimes$ Land	\$ 42,150 <sup>°</sup>	Land	\$ 42,150
Improvements	\$ 42,900	Improvements	\$ 32,900
Minerals	\$	Minerals	\$
Personal Prop	erty \$	Personal Property	\$
TOTAL:	\$ 85,050	TOTAL:	\$ 75,050

<u>This decision is based on our finding that</u>: 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 <u>26<sup>th</sup></u> day of <u>June</u>	,2017
Anth	- Att S. Elle
James Harvison, Chairman	Ruth J. Elder, Clerk of the Board
NO	TICE
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Distribution: • Assessor	• • Petitioner • BOE File
REV 64 0058 (6/9/14)	ſ

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# Order of the Thurston County

### **Board of Equalization**

Property Owner: B	RIAN AND CHRISTINA FAGE	RNES		
Parcel Number(s):	13505330700			
Assessment Year:	2016	Petition Number: 16-037	71	
Sustains [	ne evidence presented by the pa verrules the determin <b>Fair Value Determination</b>	rties in this appeal, the Board h ation of the assessor. BOE True and Fair Val	·	
Land Improvements Minerals Personal Prope	\$ _40,500 \$ _60,700 \$	Land Land Minerals	\$ <u>40,500</u> \$ <u>50,700</u> \$	
TOTAL:	\$ 101,200	TOTAL:	\$ 91,200	

<u>This decision is based on our finding that</u>: 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	$\underline{}, \underline{\underline{}_{2017}}, \underline{\phantom{aaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa$	
James Harvison, Chairman	Ruth J. Elder elerk of the Board	
	OTICE	]

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REV 64 0058 (6/9/14)