

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

Property Owner: JOSE & AILEEN FIGUEROA

Parcel Number(s): 56290010500

Assessment Year: 2016

Petition Number: 16-0305

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**

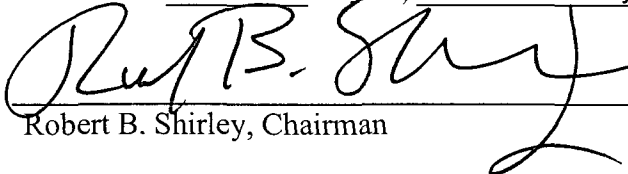
<input checked="" type="checkbox"/> Land	\$ <u>42,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>248,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>291,550</u></b>

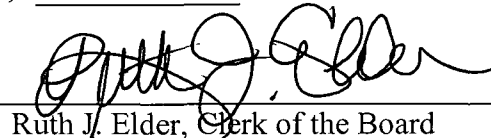
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>42,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>248,900</u>
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<b>TOTAL:</b>	<b>\$ <u>291,550</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 four comparable sales in support of their requested value. The Board finds as follows: Petitioners' Comparable Sale b was bank-owned at the time of sale and is not considered a typical market transaction; Petitioners' Comparable Sale c was owned by the Veterans Administration at the time of sale and is not considered a typical market transaction; Petitioners' Comparable Sale a is approximately 400 square feet larger than the subject property, is located in a different neighborhood, and appears to have been a short sale because the prior sale was for \$431,113 on April 4, 2008; and Petitioners' Comparable Sale d is a townhouse rather than a detached single family residence and is not comparable to 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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