

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

Property Owner: PAUL GAUTREAUX

Parcel Number(s): 13933120301

Assessment Year: 2016

Petition Number: 16-0315

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

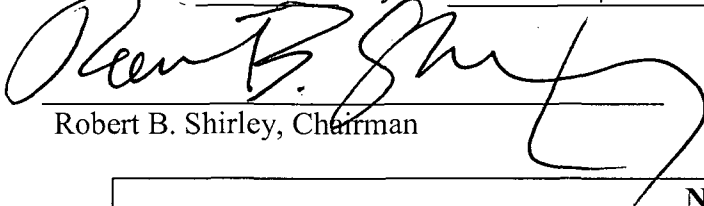
<input checked="" type="checkbox"/> Land	\$ 104,650
<input checked="" type="checkbox"/> Improvements	\$ 362,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 466,650

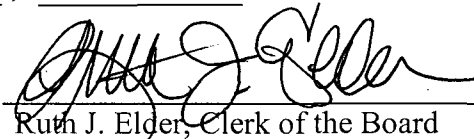
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 104,650
<input checked="" type="checkbox"/> Improvements	\$ 312,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 417,450

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner purchased the subject property for \$422,000 on September 12, 2016 from the previous owners, James and Sally Odiorne, who filed the original petition. The Petitioner testified that: there was a fee appraisal for the purchase at \$425,000; both parties were represented by realtors; the home was listed for \$448,000 for seven months without a sale, then relisted for \$429,000, and eventually sold to the Petitioner for \$422,000; the subject property is treed and has rolling hills, but no level area; the neighboring level lot sold for \$80,000; and the basement is not the full length of the house. The Board suggested that the Petitioner request the Assessor to remeasure the house to verify the square footage of the basement. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the September 12, 2016 purchase of the subject property trended back to January 1, 2016 to be the most compelling evidence of the true and fair market value as of January 1, 2016. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 24th 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 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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REV 64 0058 (6/9/14)

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