

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

Property Owner: MAI-LOAN NGUYEN

Parcel Number(s): 09450011005

Assessment Year: 2016

Petition Number: 16-0326

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

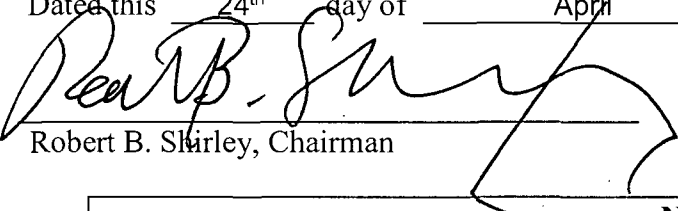
<input checked="" type="checkbox"/> Land	\$ <u>41,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>331,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>373,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>41,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>296,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>338,000</u>

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 provided four comparable sales in support of her requested value. The Assessor's Response stated that Petitioner's comparable sales a, b, and d are inferior to the subject property in terms of quality, and that Petitioner's comparable sale c sold on August 9, 2016, after the date of sales reviewed by the Assessor for the 2016 assessment year. The Petitioner testified that the property located at 6139 37th Ave SE, with 3,358 square feet, was listed for \$319,000, but did not sell. The Petitioner mentioned a fee appraisal of October 2010 for \$284,600, but did not provide a copy of the appraisal for review. The Board finds that a fee appraisal of October 2010 is unlikely to be persuasive in determining the true and fair market value of the subject property as of January 1, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sales 1, 2, and 3 support a reduced value for the subject property. The Board concludes that there is 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.

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 640058 (6/9/14)

SHIPPED MAY 03 2017