

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

Property Owner: WILLIAM AND SHERRY REUS

Parcel Number(s): 56550202100

Assessment Year: 2016

Petition Number: 16-0330

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

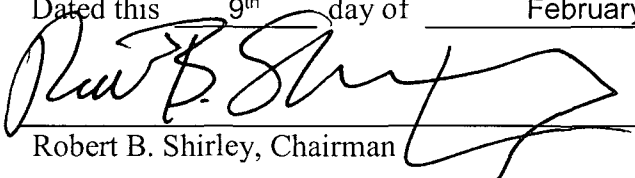
<input checked="" type="checkbox"/> Land	\$ 238,150
<input checked="" type="checkbox"/> Improvements	\$ 674,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 912,750

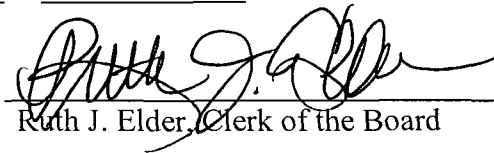
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 238,150
<input checked="" type="checkbox"/> Improvements	\$ 674,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 912,750

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided a statistical analysis examining the assessed values of properties in the area and the relationship between recent sales and assessed values. He contends that his property is more than one standard deviation above the mean. The Petitioner testified about the assessed value of the other properties and the percentage change in the assessments of his property and other properties. The Board does not consider the percentage of increase or decrease in the assessed value of the subject property, or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2016. The Petitioner contends that the Assessor has allowed inadequate physical depreciation for his home. He testified that while the Assessor lists the quality as good, his home is more basic. 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 and 3 are located nearest to the subject property and 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 9th 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 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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