

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

Property Owner: SCOTT AND JOANNA HOLLIS

Parcel Number(s): 54190000700

Assessment Year: 2016

Petition Number: 16-0337

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	\$ 66,150
<input checked="" type="checkbox"/> Improvements	\$ 189,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 255,350

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 66,150
<input checked="" type="checkbox"/> Improvements	\$ 189,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 255,350

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing to offer testimony. The Petitioners purchased the subject property for \$249,000 on November 14, 2011, via a statutory warranty deed. The Petitioners requested a value of \$231,000. The Petitioners provided a market analysis including nine comparable sales in support of their requested value. The Board finds that all of the Petitioners' sold properties are inferior to the subject property in terms of lot size, quality of construction, and age of construction. None of the sales were adjusted to account for the differences in property characteristics. Petitioners' comparable sale 1 sold for \$239,000 on January 20, 2016. The Petitioners' remaining comparable sales sold in April, May, June, and July of 2016, and were not adjusted to the January 1, 2016, assessment date. The Petitioners offered an online valuation analysis using Zillow.com. The Board does not repose confidence in Zillow.com or other online estimators. The Petitioners shared concerns regarding the amount of assessment increase. The Board does not consider the amount of the assessment increase or the assessment of other properties in determining the true and fair 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 the Assessor's comparable sales well support the current assessed value for the subject property. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's determination of value and to warrant a reduction in the valuation.

Dated this 13th day of April, 2017


James Harrison, 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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