

Order of the Thurston County

Board of Equalization

Property Owner: BRAD HARRISON

Parcel Number(s): 22733110101

Assessment Year: 2016

Petition Number: 16-0354

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 Determination

<input checked="" type="checkbox"/> Land	\$ 46,500
<input checked="" type="checkbox"/> Improvements	\$ 628,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 675,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 46,500
<input checked="" type="checkbox"/> Improvements	\$ 544,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 590,500

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petition states that, "Assessed value outpaced market, 33% increase in last two years, 10% this last year versus market reports of 5% and 7% for the Yelm area respectively." The Board does not consider the percentage of assessment increase for the subject property, the assessed values of other properties, or general market trends 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 support the Petitioner's requested 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 8th day of June, 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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