

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

Property Owner: JOHNATHAN & OWINO JOHNSON

Parcel Number(s): 56290012000

Assessment Year: 2016

Petition Number: 16-0478

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	\$ 46,250
<input checked="" type="checkbox"/> Improvements	\$ 228,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 275,050

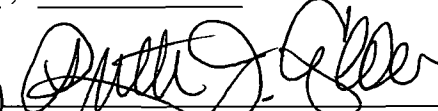
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 46,250
<input checked="" type="checkbox"/> Improvements	\$ 211,750
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 258,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party attended the hearing to offer testimony. The Petitioners provided four comparable sales to support their requested value. Petitioners' Comparable Sales a and d were owned by the Veterans Administration at the time of sale and are not considered valid sales. The Board finds that Petitioners' Comparable Sales b and c support a reduced value for the subject property. The Assessor provided a market-adjusted cost approach and comparable sales to support the current assessed value. The Board finds that Assessor's Comparable Sale Numbers 1 and 2 are located very near the subject property and support a reduced value for the subject. 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 2nd 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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