

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

Property Owner: D. GLENN & SUSAN JAMES

Parcel Number(s): 48600000600

Assessment Year: 2016

Petition Number: 16-0402

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

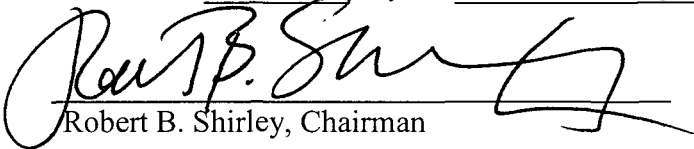
<input checked="" type="checkbox"/> Land	\$ 217,300
<input checked="" type="checkbox"/> Improvements	\$ 411,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 628,700

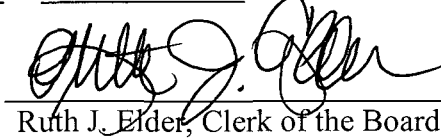
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 217,300
<input checked="" type="checkbox"/> Improvements	\$ 411,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 628,700

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 contended that there had been a 34 percent increase from the previous assessed value. The Petitioner testified about the percentage of increase of the assessed values of the Assessor's comparable sales. The Petitioner testified about the percentage of increase in the assessments of some remodeled homes in his neighborhood. The Board does not consider the percentage increase or decrease in the assessment 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 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 2 and 6 are located closest to the subject and well support the current assessed value. The Board finds that the Petitioners did not provide any market evidence to support their opinion of 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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