

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

Property Owner: HEATHER HANSEN

Parcel Number(s): 33203800016

Assessment Year: 2016

Petition Number: 16-0427

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

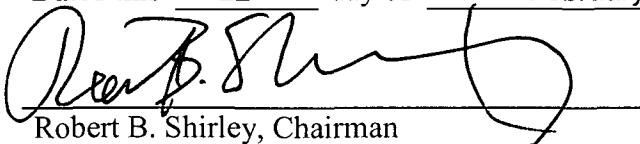
<input checked="" type="checkbox"/> Land	\$ 61,550
<input checked="" type="checkbox"/> Improvements	\$ 300,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 362,450

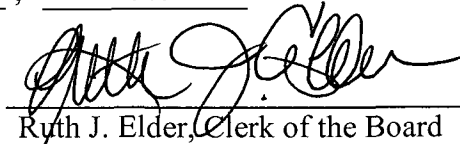
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 61,550
<input checked="" type="checkbox"/> Improvements	\$ 243,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 305,450

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. The Assessor recommended a reduction in the improvement value to \$243,900, for a new total value of \$305,450. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner purchased the subject property for \$236,500 on January 7, 2012, through a short sale. The Petitioner provided an analysis of sales in the Tumwater Hill area on redfin.com that occurred between July 2015 and June 2016. She testified that the average sale price was \$126 per square foot. The Petitioner explained that she did not compare her comparable sales with the Assessor's neighborhood sales listing. The Petitioner testified that the subject property has a large basement garage that is unsuitable for storage due to wet conditions in the winter months. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Petitioner testified that four of the Assessor's six comparable sales are more than two miles from subject property. The Board finds that the Petitioner's analysis failed to account for differences in property characteristics between the properties that sold and the subject property, including the quality and condition of the residences. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 22nd 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

SHIPPED MAR 08 2017