

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

Property Owner: JOHAN & ALEXIS DEUTSCHER

Parcel Number(s): 52400001800

Assessment Year: 2016

Petition Number: 16-0430

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	\$ 225,150
<input checked="" type="checkbox"/> Improvements	\$ 285,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 510,650

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 205,000
<input checked="" type="checkbox"/> Improvements	\$ 255,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 460,000

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 purchased the subject property for \$410,000 on May 8, 2014 via a statutory warranty deed. The Petition references a fee appraisal, but it was not provided to the Board for review. The Petition mentions a "house in the neighborhood that is 40% larger is listed for 20% more than city value." The Board does not consider listings or the assessed value 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 Assessor's comparable sales 1 and 2 are located nearest to the subject property on Long Lake, with adjusted sale prices of \$301.45 per square foot and \$272.79 per square foot, while the subject property is assessed at \$344 per square foot. The Board finds that: Assessor's comparable sale 3 is located on Lawrence Lake; Assessor's comparable sale 4 is located on Lake St. Clair; Assessor's comparable sale 5 is located on Pattison Lake; and Assessor's comparable sale 6 is located on Ken Lake, which is a distinctly different market area. The Assessor's response states that, "The residence was gutted and renovated in 2013 and does not resemble a 1960 year built home." The Board finds that the subject home was renovated prior to the Petitioners' purchase in May 2014 and that the purchase price reflects the value of the renovation. The Board trends the purchase price to the January 1, 2016 assessment date. 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 27th day of April, 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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