

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

Property Owner: BRADLEY BRIM

Parcel Number(s): 21734240104

Assessment Year: 2016

Petition Number: 16-0461

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	\$ <u>94,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>349,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>444,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>94,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>341,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>435,700</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation of the land based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation of the improvements to \$341,000, for a total recommended value of \$435,700. The standard of review is reduced to clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petition referred to a fee appraisal of May 23, 2016, for \$425,000, but the appraisal was not provided to the Board for review. The Petition stated that a realtor suggested listing the property for \$400,000, but no comparable sales were provided to support the requested value. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Assessor's Response refers to a Sales Adjustment Grid, but one was not included in the Response. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 24th day of May, 2017


James Harvison, 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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