

# Order of the Thurston County

## Board of Equalization

Property Owner: JEFF CONWELL

Parcel Number(s): 12512310110

Assessment Year: 2016

Petition Number: 16-0590

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	\$ 63,850
<input checked="" type="checkbox"/> Improvements	\$ 295,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 359,750</b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,850
<input checked="" type="checkbox"/> Improvements	\$ 200,150
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 264,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the improvement value to \$260,600, for a total recommended value of \$324,450. 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 Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that Assessor's comparable sale 2 is the most similar to the subject property, is located near the subject property, and supports a further reduction for the subject property. The Board concludes that there is the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 29<sup>th</sup> day of June, 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](http://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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**Distribution:** • Assessor • Petitioner • BOE File

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