

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

Property Owner: JUDY RACE

Parcel Number(s): 69960011100

Assessment Year: 2016

Petition Number: 16-0513

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

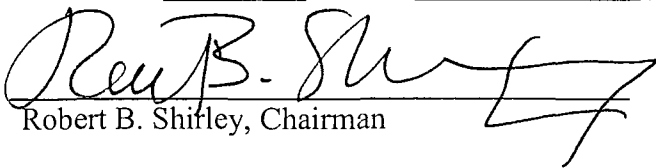
<input checked="" type="checkbox"/> Land	\$ 46,050
<input checked="" type="checkbox"/> Improvements	\$ 214,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 260,750

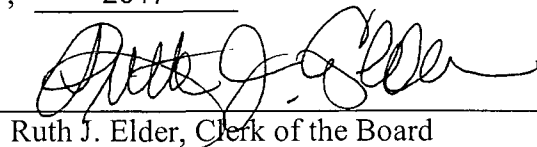
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 46,050
<input checked="" type="checkbox"/> Improvements	\$ 196,650
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 242,700

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 Petitioner purchased the subject property for \$242,700 on September 14, 2016. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioner's purchase is the most compelling evidence of the market value. The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 2nd 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

REV 64 0058 (6/9/14)

SHIPPED FEB 13 2017

updated address and resent : **SHIPPED FEB 28 2017** (PE)

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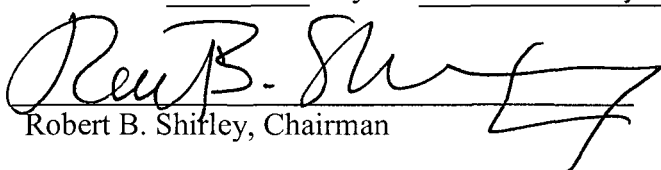
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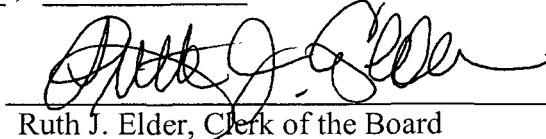
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Robert B. Shifley, Chairman


Ruth J. Elder, Clerk of the Board

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