

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

Property Owner: MASON & SHONDA CARRIER

Parcel Number(s): 58580004700

Assessment Year: 2016

Petition Number: 16-0521

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	\$ 142,500
<input checked="" type="checkbox"/> Improvements	\$ 743,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 885,600</b>

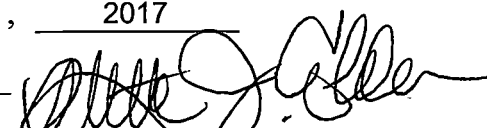
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 142,500
<input checked="" type="checkbox"/> Improvements	\$ 632,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 775,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. The Assessor recommended a reduction in the valuation of the improvements to \$632,500, for a total recommended value of \$775,000. 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 Petitioners provided comparable sales in support of their requested value. The Petitioner testified that comparable sale a sold on April 9, 2016, and is very similar to the subject property and located on the same lake. The Board finds that neither of the Petitioners' other comparable sales are similar to the subject property, as comparable sale b is not a lakefront property and comparable sale c is vacant land. The Assessor noted that Petitioners' comparable sale 1 is smaller than the subject residence. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that Assessor's comparable sales 1 and 2 are located nearest to the subject property on the same lake, while Assessor's comparable sales 3 through 6 are located more than 15 miles from the subject property. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8<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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