

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

Property Owner: MCCLURE LIVING TRUST, LESLIE MCCLURE, TRUSTEE
Parcel Number(s): 56660145000
Assessment Year: 2021 Petition Number: 21-0060

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

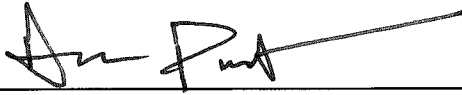
<input checked="" type="checkbox"/> Land	\$ 119,600
<input checked="" type="checkbox"/> Improvements	\$ 521,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 641,400

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 521,800
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 641,400

This decision is based on our finding that: Petitioner Leslie McClure participated in the teleconference hearing. Ms. McClure testified that: she is a real estate agent and broker; some similar properties were left out of the Assessor's analysis and some dissimilar properties were included; similar properties sold for under \$600,000; and she paid \$585,000. She testified that: there is not a heat pump; the subject home is 1,586 square feet, not 1,612 square feet per the builder; the two fireplaces were already converted to gas; and the home is a mid-line builder quality home with chrome bathroom fixtures, granite countertops, and floors from Lowe's. The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response to the Petition. Mr. Howe reviewed the comparable sales grid. He testified that: the first three sales are the same model as the subject home with fewer upgrades; sales 4 and 5 are larger than the subject; and sales 4, 5, and 6 are similar quality and upgrades to the subject. Mr. Howe testified that: the Petitioner did not account for market appreciation or the upgrades to the subject property; and that it was bizarre for the Petitioner to request a lower value than her purchase price in 2018, given the market appreciation. The Board finds that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness. The Board sustains the Assessor's value.

Dated this 23rd day of May, 2023


Diane Pust, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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