

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

Property Owner: JOHN & MARIE COOPER

Parcel Number(s): 83490000200

Assessment Year: 2016

Petition Number: 16-0566

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	\$ <u>82,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>430,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>512,750</u></b>

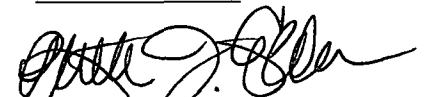
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>82,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>356,950</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>439,000</u></b>

This decision is based on our finding that: The Board overrules Assessor's determination of value based on the testimony and evidence presented. The Petitioners purchased the subject property for \$439,000 on March 25, 2016. The Petition mentions a fee appraisal for \$439,000 on March 15, 2016, but the appraisal was not submitted to the Board for review. The Petitioners contend that the purchase price best represents the market value of the subject property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the subject property is Assessor's Comparable Sale Number 1, with an adjusted sale price of \$439,000. The Board finds that the Petitioners' purchase price is the most compelling evidence of the market value as of January 1, 2016. The Board concludes that the Petitioners have 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 26<sup>th</sup> day of January, 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](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**

REV 64 0058 (6/9/14)

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