

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

Property Owner: JENNI CHRISTOPHER

Parcel Number(s): 53300300801

Assessment Year: 2016

Petition Number: 16-0620

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

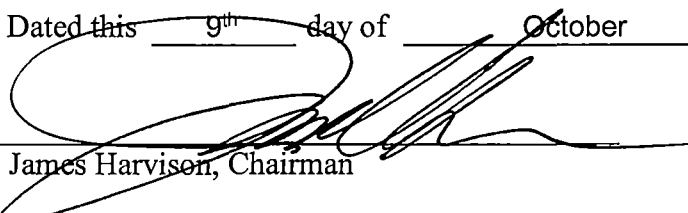
<input checked="" type="checkbox"/> Land	\$ <u>73,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>73,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>61,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>61,600</u>

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 Assessor did not participate in the hearing. The Assessor recommended a reduction in the land value to \$61,600. 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 Petitioner provided a fee appraisal of December 6, 2015, for \$55,000. The Petitioner provided three comparable sales in support of her requested value. The Petitioner testified that she is in agreement with the Assessor's recommended reduction in the valuation. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a multiple regression analysis in support of the recommended value. The Board concludes that there is sufficient evidence to support the Assessor's recommended value.

Dated this 9th day of October, 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 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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