

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

Property Owner: KEVIN WULFEKUHLE

Parcel Number(s): 22632210400

Assessment Year: 2016

Petition Number: 16-0623

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	\$ 77,650
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 77,650</b>

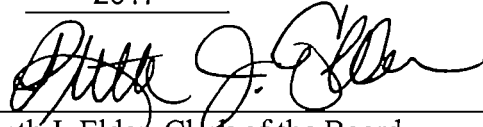
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 58,650
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 58,650</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither of the parties participated in the hearing. The Assessor recommended a reduction in the valuation to \$58,650 as the result of adding adjustments for an easement and for steep topography. The Board finds that the application of these adjustments involves the revaluation of the property and appraisal judgment and is not, therefore, a manifest error correction pursuant RCW 84.48.065(1)(a). 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 purchased the subject property for \$22,000 on December 22, 2016. The Board approved a Request for Reconvening which resulted in this Petition. The Assessor provided a market-adjusted cost approach in support of the recommended value. The Assessor states that the parties agreed but could not execute a stipulation due to this being a reconvene petition. The Board finds that the Assessor's recommended value is reasonable and supported by the evidence.

Dated this 25<sup>th</sup> 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](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.

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 NOV 02 2017**