

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

Property Owner: WILLIAM AND DARRELYN RELYEA
& CRAIG AND AMY OTTAVELLI

Parcel Number(s): 39110102400

Assessment Year: 2016

Petition Number: 16-0630

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>120,150</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>120,150</u>

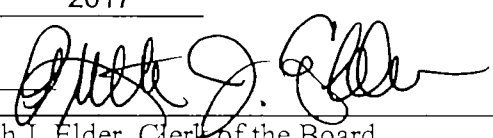
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>60,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>60,100</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. The Assessor did not participate the hearing. The Assessor recommended a reduction in the valuation to \$60,100. The Board finds no evidence that the recommended reduction in the result of a manifest error correction pursuant RCW 84.48.065(1)(a). Therefore, 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 purchased the subject property for \$60,000 on November 14, 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 Petitioners testified that they agree with the recommended reduction. The Board finds that the Assessor's recommended value is reasonable and supported by the evidence.

Dated this 25th 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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