

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

Property Owner: DAVID & MARY CROSBY

Parcel Number(s): 22614111201

Assessment Year: 2016

Petition Number: 16-0603

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	\$ 87,350
<input checked="" type="checkbox"/> Improvements	\$ 508,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 595,950

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 508,600
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 595,950

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified about a construction fee appraisal for \$425,000 from July 28, 2015, but a copy of the appraisal was not submitted to the Board for review. He further stated that the appraiser informed him that there would be no adjustment if she updated the appraisal. The Petitioner testified that the cost of construction was \$340,000. The Petitioner stated that: the home has a fireplace, but not a woodstove; the garage square footage is incorrect; and the additional finished area is incorrect. The Petitioners did not provide any comparable sales in support of their opinion of value. The Petitioner contends that the Assessor's comparable sales do not support the current assessed value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 12th day of June, 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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