

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

Property Owner: RANDOLPH & JOANNE LAKE

Parcel Number(s): 39110201500

Assessment Year: 2016

Petition Number: 16-0617

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

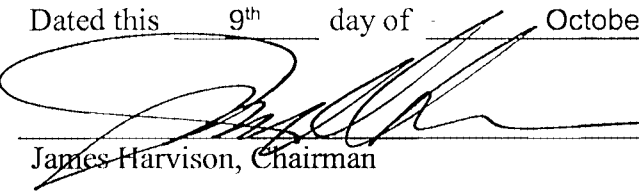
<input checked="" type="checkbox"/> Land	\$ <u>38,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>118,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>156,450</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>38,450</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>51,550</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>90,000</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the land value to \$51,550 and the improvement value to \$38,450, for a total recommended value of \$90,000. 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 \$90,000 on December 14, 2016. The Petitioners requested a total value of \$90,000, which is the same as the Assessor's recommended reduction. The Petitioners informed the Board's Clerk that they are in agreement with the Assessor's recommended reduction in the valuation. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor revalued the subject residence as a manufactured home. 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.

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 OCT 20 2017