

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

Property Owner: MALCOLM MAUGHAN & ROSEMARY APOSTOL-MAUGHAN

Parcel Number(s): 12817210304

Assessment Year: 2016 Petition Number: 16-0619

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	\$ 141,250
<input checked="" type="checkbox"/> Improvements	\$ 443,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 584,750</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 141,250
<input checked="" type="checkbox"/> Improvements	\$ 342,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 483,550</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. The Assessor did not participate in the hearing. The Assessor recommended a reduction in the improvement value to \$342,300, for a total recommended value of \$483,550. 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 \$415,000 on July 25, 2016. The Petitioner testified that: the subject property is located in unincorporated Thurston County, but the City of Olympia's boundary is along his property line; the neighboring properties are townhomes and duplexes; he had intended to construct a shop in the rear of the property but was informed by Thurston County that this was not possible due to the Grass Lake development restrictions; and the Petitioners were motivated buyers. The Petitioners provided two comparable sales in support of their requested value. The Board finds that Comparable Sale a has much smaller acreage with a limited view, is less than half the square footage of the subject residence, and is 38 years older than the subject property. The Board finds that Comparable Sale b is actually a listing with two residences and not a sold property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Assessor contends that the purchase of the subject property was an estate sale. The Board finds that the Petitioners purchase of the property involved an estate sale that did not represent the true and fair market value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9<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.

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