

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

Property Owner: JOSEPH SR. & DONNA COOROUGH

Parcel Number(s): 11805110800

Assessment Year: 2017

Petition Number: 17-0073

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**

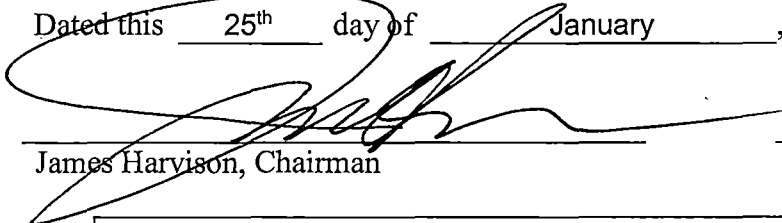
<input checked="" type="checkbox"/> Land	\$ <u>159,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>430,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>589,200</u></b>

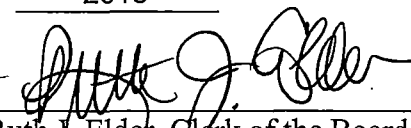
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>159,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>406,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>565,800</u></b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the testimony and evidence presented. The Board finds that the Assessor's recommended reduction was based on the comparable sales rather than the correction of a manifest error pursuant to RCW 84.48.065(1)(a). The Board finds that 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 submitted a fee appraisal dated March 29, 2017, for \$500,000 and comparable sales in support of his requested value. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales to support the recommended value. The Board finds that: the Petitioner's fee appraiser did not use the actual sale prices; the fee appraiser did not adjust the comparable sales to the subject property; and the comparable sales in the fee appraisal included a manufactured home that sold via an estate sale. The Board finds that the fee appraisal was not compelling evidence. The Board does not give any weight to the Assessor's continued reference to the Island County Assessor's statements in Board of Tax Appeals' Decision for Docket No. 72211. The Board finds that the Board of Tax Appeals identified issues with that Petitioner's fee appraisal including its reliance on an estate sale and the timing of the appraisal in the downward trending market value in 2009. The Board finds these issues irrelevant to the subject appeal. The Board further notes that every fee appraisal includes an appraiser's certification consisting of 25 items to ensure compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 25<sup>th</sup> day of January, 2018

  
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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED JAN 30 2018**