

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

Property Owner: DEBORAH FAUSTI

Parcel Number(s): 99800605300

Assessment Year: 2017

Petition Number: 17-0074

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 56,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 56,900

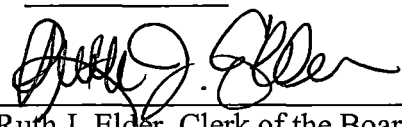
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 32,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 32,500

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that: the subject property is a 1981 mobile home; the Assessor updated the condition from fair to average condition for the 2017 assessment year; the mobile home is the only residence located on its parcel; the mobile home has its own parcel number; and the Petitioner's residence is located on a separate parcel number next door. The Petitioner provided photographic evidence of the current condition of the mobile home. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that condition is less than average. The Board finds that the Assessor did not provide any detail regarding the adjustments to the comparable sales. The Board finds that the Assessor did not provide any evidence to support the neighborhood adjustment of 1.75. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 26th day of March, 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 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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