

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

Property Owner: WILLIAM & HEATHER MAXFIELD
Parcel Number(s): 13801310400
Assessment Year: 2017 Petition Number: 17-0085

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

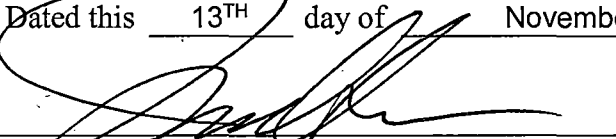
<input checked="" type="checkbox"/> Land	\$ 127,000
<input checked="" type="checkbox"/> Improvements	\$ 574,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 701,900

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 574,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioners provided two comparable sales in support of their requested value. The Board finds that Petitioners' comparable sale 1 has not sold in more than five years, it is much smaller than the subject residence, and it is inferior in quality and condition. The Board finds that Petitioners' comparable sale 2 is much smaller than the subject residence and of lesser quality. The Petition refers to the assessed value of other properties being lower. The Board does not consider the percentage of assessment increase or decrease for the subject property or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioners' comparable sales are dissimilar from the subject property and do not provide market evidence to support a reduced value for the subject property. 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 13TH day of November, 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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