

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

Property Owner: DREW AND LISA GONZALEZ

Parcel Number(s): 38280006100

Assessment Year: 2017

Petition Number: 17-0013

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

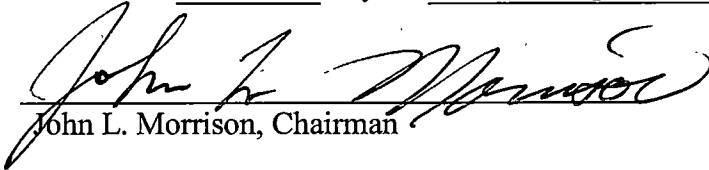
<input checked="" type="checkbox"/> Land	\$ 88,400
<input checked="" type="checkbox"/> Improvements	\$ 347,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 435,400

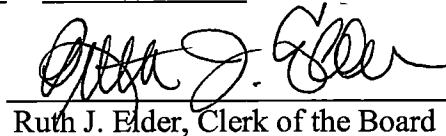
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 88,400
<input checked="" type="checkbox"/> Improvements	\$ 320,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 409,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner participated in the hearing via teleconference. The Petitioner compared the Assessor's comparable sales to the Petitioners' comparable sales. He noted that the Assessor's comparable sales were new houses at the time of the sale, while the Petitioners' comparable sales are resales of homes that are the same age and were built by the same builder as the subject property. The Petitioners contend that the Petitioner's comparable B is the most similar to the subject property. The Assessor's Representative did not participate in the hearing, but provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioners' analysis to be compelling evidence. The Board concludes that the Petitioners 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 27th day of August, 2018


John L. Morrison, 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 SEP 21 2018