

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

Property Owner: MARY CARNINO

Parcel Number(s): 12925340300

Assessment Year: 2017

Petition Number: 17-0038

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

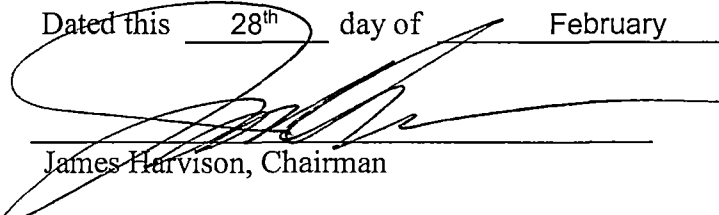
<input checked="" type="checkbox"/> Land	\$ 82,000
<input checked="" type="checkbox"/> Improvements	\$ 430,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 512,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 82,000
<input checked="" type="checkbox"/> Improvements	\$ 408,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 490,000

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 Petitioner purchased the subject property for \$395,000 on February 21, 2013. The Petitioner submitted excerpts from a Cost Market Analysis from February of 2017, with an estimated price of \$430,681. The Petitioner also provided excerpts from a fee appraisal dated February 13, 2018, for \$430,000. The Petitioner testified that she agrees that the home is good quality. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds that Assessor's comparable sale number 2 supports a reduced value for the subject property. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of February, 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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