

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

Property Owner: FRANK IMANKHAN AND AZADEH HOSSEINI
Parcel Number(s): 12818130500
Assessment Year: 2017 Petition Number: 17-0042

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

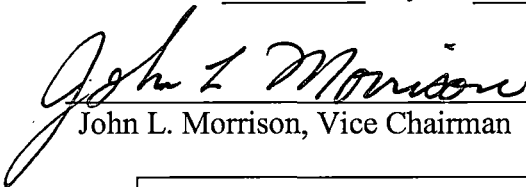
<input checked="" type="checkbox"/> Land	\$ <u>108,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>105,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>213,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>108,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>105,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>213,400</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that: the home was built in 1947; it was in a tear-down condition with a collapsed roof when he purchased it for \$250,000 in 2007; and he brought the home up to a livable condition. The Petitioner did not provide any market evidence to support his opinion of value. The Petitioner shared concerns about the amount of assessment increase. The Board does not consider the percentage of the assessment increase in determining the true and fair market value of the subject property as of January 1, 2017. The Assessor's Representative did not participate in the hearing, but provided a written Response. The Assessor's Representative provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner did not provide any market evidence to justify a reduced value. The Board concludes that the Petitioner 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 30th day of May, 2018


John L. Morrison, Vice 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 JUN 21 2018

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

Property Owner: FPAC TRUST RV

Parcel Number(s): 84980002100

Assessment Year: 2017

Petition Number: 17-0043

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

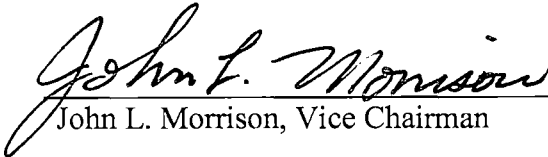
<input checked="" type="checkbox"/> Land	\$ 78,700
<input checked="" type="checkbox"/> Improvements	\$ 169,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 248,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 78,700
<input checked="" type="checkbox"/> Improvements	\$ 152,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 231,400

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioner testified that: the Petitioners purchased the subject property for \$201,000 on November 22, 2016; the Petitioners located the home on Zillow.com; the home was previously listed for \$220,000 but did not sell; when the listing expired, the previous owners rented out the home for six months; the home was for sale by owner; there was a two month negotiating process between the parties; the home was purchased as is, with the renters in place; the home was not listed on the Multiple Listing Service at the time of sale; and the Parties were not represented by realtors. The Assessor's Representative did not participate in the hearing, but provided a written Response. The Assessor's Representative provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$152,700, for a total recommended value of \$231,400. The Board finds that the reason for the recommended reduction was a change in the building style from rambler to split entry, rather than a manifest error correction. Therefore, the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Board does not find the Petitioner's arguments to be convincing. The Board concludes that the Petitioner did not provide the preponderance of the evidence sufficient to warrant a further reduction in the valuation.

Dated this 30th day of May, 2018


John L. Morrison, Vice Chairman


Ruth J. Elder, Clerk of the Board

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