

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

Property Owner: MARY ANN FIRMIN REVOCABLE LIVING TRUST

Parcel Number(s): 85500201300

Assessment Year: 2017 Petition Number: 17-0044

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

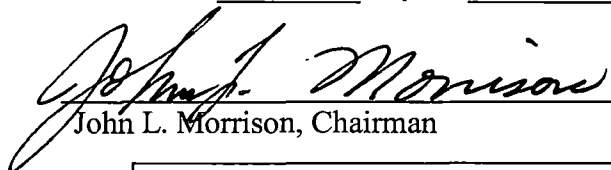
<input checked="" type="checkbox"/> Land	\$ 49,100
<input checked="" type="checkbox"/> Improvements	\$ 305,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 354,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 49,100
<input checked="" type="checkbox"/> Improvements	\$ 268,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 318,000

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 testified that: the home's construction is open beam with no trusses; the exterior view suggests greater square footage than actually exists; there is only a single carport and no garage; there is no backyard; the exterior is construction of stained hardiplank sheets that measure 4 feet x 8 feet; none of the rooms have closets, including the bedrooms; one large walk in closet contains the hot water tank and pipes for the five radiant heat zones; and there is no cabinetry above the kitchen counters. The Petitioner provided comparable sales in support of her requested value. The Petitioner also reviewed several sales includes on the Assessor's Neighborhood Sales Listing and the increases and decreases in their assessed values. The Board does not consider the amount of assessment increase or decrease 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 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 Assessor's Representative reviewed the differences in the characteristics of the comparable sales that the Petitioner submitted with her Petition and the subject property. The Board finds that the comparable sales submitted by both Parties are somewhat dissimilar from the subject property. The Board finds that the design of the subject residence is functionally obsolete and warrants additional consideration. 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. The Board adopts the Petitioner's requested value.

Dated this 19th day of April, 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.

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