

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

Property Owner: BRYAN JOHNSON AND KATHLEEN MANNING

Parcel Number(s): 33560004100

Assessment Year: 2017 Petition Number: 17-0051

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**

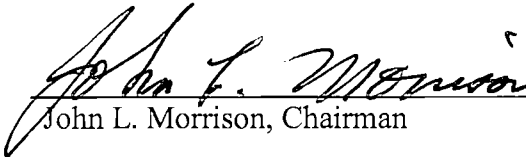
<input checked="" type="checkbox"/> Land	\$ <u>43,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>258,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>302,300</u></b>

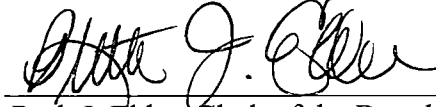
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>43,900</u>
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<b>TOTAL:</b>	<b>\$ <u>302,300</u></b>

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 about the assessed value of other properties. The Board does not consider the amount of the assessment increase or the assessed value of other properties in determining the true and fair market value for the subject property as of January 1, 2017. The Petitioners provided five comparable sales in support of their requested value. The Assessor's Representative did not participate in the hearing but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that: Petitioner's comparable sale a is the same as Assessor's comparable sale 2, was built in 2008, and has 2,497 square feet; Petitioner's sale b is the same as Assessor's comparable sale 3, was built in 2011, and has 2,416 square feet; Petitioner's comparable sale e is the same as Assessor's comparable sale 1, was built in 2007, and has 2,406 square feet; and the subject residence was built in 2014 and has 2,508 square feet. The Board finds that these comparable properties are older than the subject residence, located on similarly-sized lots and have similar though not identical square footage. The Board finds that the adjusted square footage prices for the comparable sales support the current assessed 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 determination of value and to warrant a reduction in the valuation.

Dated this 17<sup>th</sup> day of May, 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](http://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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