

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

Property Owner: TAMI DAVIS

Parcel Number(s): 32230001100

Assessment Year: 2017

Petition Number: 17-0058

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	\$ 57,400
<input checked="" type="checkbox"/> Improvements	\$ 345,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 403,000

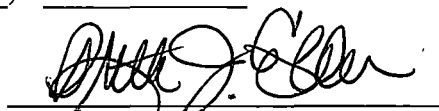
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 57,400
<input checked="" type="checkbox"/> Improvements	\$ 327,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 385,000

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 submitted a fee appraisal from June 15, 2015, for \$300,000. The Petitioner testified that Zillow.com and redfin.com value the subject property at less than the assessment. 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 does not find the Petitioner's fee appraisal to be convincing, due to the way that adjustments were applied to the sales. The Board does not repose confidence in Zillow.com, redfin.com or other online estimators. The Board finds that Assessor's comparable sale 2 is located nearest to the subject property and 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 17th 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 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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REV 64 0058 (6/9/14)

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