

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

Property Owner: CHARLES & JANE KING

Parcel Number(s): 12707430503

Assessment Year: 2017

Petition Number: 17-0059

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

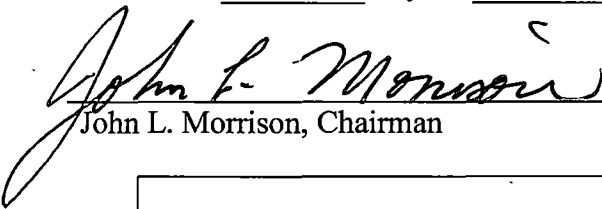
<input checked="" type="checkbox"/> Land	\$ 93,000
<input checked="" type="checkbox"/> Improvements	\$ 312,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 405,500

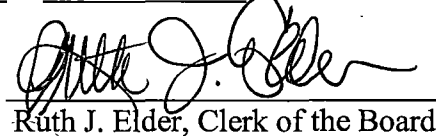
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 93,000
<input checked="" type="checkbox"/> Improvements	\$ 296,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 389,000

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 masonry fireplace was replaced by a prefabricated fireplace after the fire in 2009. The Petitioners provided eleven comparable sales in support of their requested value. The Assessor's representative did not participate in the hearing, but provided a written response that included a market-adjusted cost approach and sales comparison approach in support of the current assessed value. The Board finds that the property record should be updated to reflect a prefabricated fireplace rather than a masonry fireplace in the subject residence. The Board finds that the Petitioners' comparable sales were located further away from the subject property and were not as relevant as the Assessor's comparable sales. The Board finds that Assessor's comparable sale 2 located at 8202 Jamieson Ct SW is larger than the the subject property at 2,702 square feet and sold for \$424,900 on June 9, 2016. The Board finds that Assessor's comparable sale 2 supports a reduced value for the subject property. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 9th day of August, 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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