

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

Property Owner: LYLE MIYAMURA

Parcel Number(s): 12912340102

Assessment Year: 2017

Petition Number: 17-0062

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	\$ 144,700
<input checked="" type="checkbox"/> Improvements	\$ 539,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 684,200

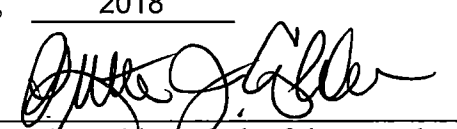
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 144,700
<input checked="" type="checkbox"/> Improvements	\$ 490,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 635,000

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 Board relies, in a measure, on its previous review of the subject property. The Petitioner submitted two fee appraisals: one from October 2, 2016 for \$485,000 and one from September 15, 2014 for \$527,000. The Petitioner also provided comparable sales and analysis in support of his requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales are located more than 5 miles from the subject property. The Board gives no weight to the Island County Assessor's testimony regarding refinance appraisals as quoted by the State Board of Tax Appeals in Docket No. 72211. The Board does not find the Petitioner's fee appraisals to be persuasive. The Board finds the Petitioner's analysis to be compelling. 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.

Dated this 1st day of February, 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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