

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

Property Owner: GARY BLAIR

Parcel Number(s): 80050003200

Assessment Year: 2017

Petition Number: 17-0266

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

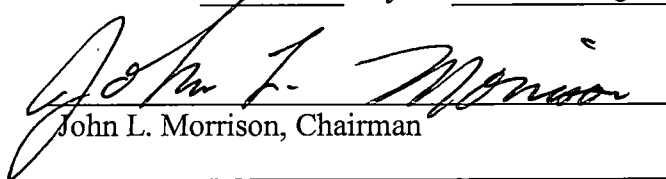
<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 315,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 477,700

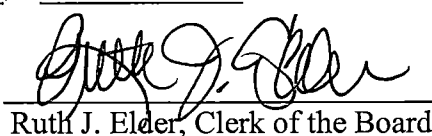
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 287,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 450,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioner provided three comparable sales in support of his requested value. The Assessor provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner's comparable sales to be compelling evidence. The Board finds that Petitioner's comparable sale A is the most similar to the subject property and supports a reduced value for the subject property. 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 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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REV 64 0058 (6/9/14)

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