

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

Property Owner: ROBERT & PATRICIA MCCOMAS

Parcel Number(s): 52930115000

Assessment Year: 2017

Petition Number: 17-0269

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	\$ 88,700
<input checked="" type="checkbox"/> Improvements	\$ 454,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 543,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 88,700
<input checked="" type="checkbox"/> Improvements	\$ 414,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 503,000

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 Petitioners purchased the subject property for \$470,000 on October 17, 2016. The Assessor does not dispute that it was an arms-length transaction; only suggests that it was the low end of the range of sales. The Assessor's Representative did not participate in the hearing, but 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 Petitioners' arguments to be compelling evidence. 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 27th 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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