

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

Property Owner: CHRISTOPHER & STARLEEN PARSONS

Parcel Number(s): 35580001000

Assessment Year: 2017

Petition Number: 17-0273

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**

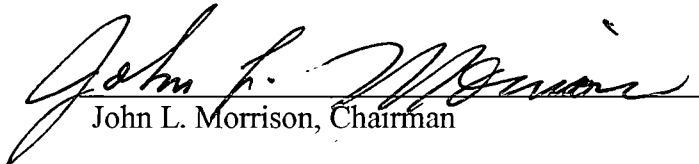
<input checked="" type="checkbox"/> Land	\$ 79,200
<input checked="" type="checkbox"/> Improvements	\$ 339,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 418,900</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 79,200
<input checked="" type="checkbox"/> Improvements	\$ 298,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 378,000</b>

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 reviews of the subject property. The Petitioner testified that: Petitioners' comparable sale d sold for \$262,000 on December 28, 2014, but the Assessor's Reponse listed the resale of this home for \$326,500 on October 12, 2017, which is significantly past the January 1, 2017, assessment date; all of the Petitioner's comparable sales are valid per the Assessor; Assessor's comparable sale 1 is an outlier, since that larger rambler-style home was substantially remodeled; Assessor's comparable 2 is not in the same neighborhood as the subject property, has a view of the Black Hills, and has been substantially remodeled and upgraded with new hardiplank siding, a 45 year roof, a pool, and a spa; and Assessor's comparable 3 is still being assessed for far less than the sale price of April 21, 2016, and is a different home design with more upgrades than the subject property, which is original. The Petitioners requested a total value of \$347,760, which reflects \$138 per square foot, based on their comparable 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 Assessor's comparable sale 3 to be the most compelling evidence and finds that this sale 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 16<sup>th</sup> 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](http://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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (6/9/14)

SHIPPED SEP 14 2018