

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

Property Owner: THOMAS MARSHALL

Parcel Number(s): 56660148400

Assessment Year: 2017

Petition Number: 17-0140

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

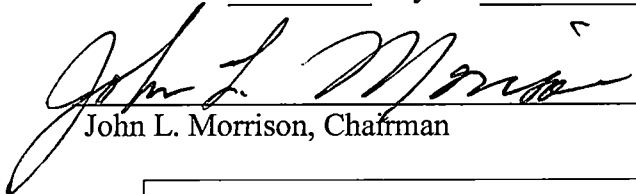
<input checked="" type="checkbox"/> Land	\$ 136,600
<input checked="" type="checkbox"/> Improvements	\$ 396,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 533,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 136,600
<input checked="" type="checkbox"/> Improvements	\$ 396,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 533,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales in support of the requested value. The Petitioner contends that his comparable sales are more similar to the subject property than the Assessor's comparable sales. The Petitioner purchased the subject property for \$563,813 on April 20, 2016. The Petitioner shared concerns about the assessed value of the Petitioner's comparable sale A. The Petitioner contends that there is a 20-square foot discrepancy in the square footage of the subject property. The Petitioner disagrees with the application of the golf course lot adjustment to his land, stating that he does not have a typical golf course view from his property. 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 that the Petitioner purchased the subject property for over \$30,000 more than the current assessed value, which is the most persuasive evidence of market value as of January 1, 2017. The Board does not consider the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Board concludes that the Petitioner did not provide 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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