

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

Property Owner: MEI-PING MURRAY

Parcel Number(s): 12836430302

Assessment Year: 2021

Petition Number: 21-0153

Date of hearing: June 13, 2023

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**

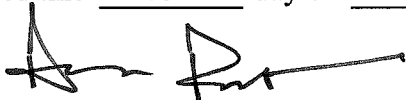
<input checked="" type="checkbox"/> Land	\$ <u>119,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>488,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>607,800</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>119,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>458,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>577,800</u></b>

This decision is based on our finding that: Petitioner Mei-Ping Murray participated in the teleconference hearing, along with her representative Ms. Fook Yee Cheung. The Petitioner's representative testified to the following: For their sale #1, they are willing to concede it is not an arms-length transaction; for sale #2, this was also used by the Assessor but he claims it was adjusted low because it was sold during the hottest real estate market their office has ever seen, however, it was sold 8/17/2020 which was prior to the real estate boom in 2021 and 2022; the Assessor's sale #1 is indeed a good comparable; his sale #2 is the same as the Petitioner's sale #2; his sales #3 through #6 should all be given little weight as they all required significant adjustments; of the 266 sales on the Assessor's neighborhood sales listing from first quarter 2017 to first quarter 2021, only 16 properties sold for over \$600,000, which means only 6% of all the sales were in that value range; the Assessor's sale #3 has access to Ward Lake, making it noncomparable to the Petitioner's property. The Assessor's Office was represented by Appraiser Analyst Jacob Johansen, and the written Response to the Petition was prepared by Appraiser Analyst Sam Howe. Mr. Johansen reviewed the Assessor's and the Petitioner's comparable sales with the Board. He testified that the Assessor's Office primarily relies on their sale #1 as it is immediately next door to the subject property and sold two weeks after the assessment date. It is similar in quality and condition, but the living area is slightly smaller so that is where the adjustment was made. Sale #2 is given less weight as it is a newer home with an effective date of 4 years, and the Assessor's sale #3 sold for \$638,000 in November of 2020. The Board finds that the Assessor's sale #1 is most compelling and it supports a reduction for the subject property. The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 13<sup>th</sup> day of June, 2023



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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