

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

Property Owner: JERRY VOSBERG

Parcel Number(s): 41291001900

Assessment Year: 2017

Petition Number: 17-0144

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

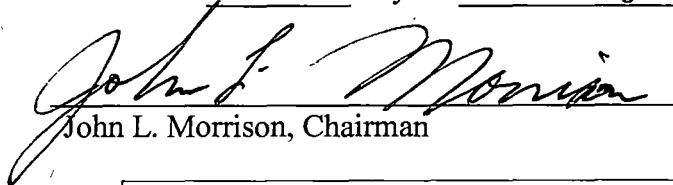
<input checked="" type="checkbox"/> Land	\$ 25,900
<input checked="" type="checkbox"/> Improvements	\$ 268,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 294,100

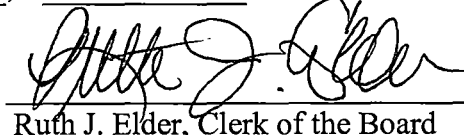
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 25,900
<input checked="" type="checkbox"/> Improvements	\$ 237,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 263,000

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 Petitioner testified that: a realtor advised him that the subject property would not sell for the current assessed value; a nearby property recently sold for \$259,000, but had superior features to the subject property, the Petitioner built the subject home for \$156,800 plus tax in 2010; The Seattle Times states that the increase in median home values in Seattle was 13 percent; the Assessor is not correctly valuing what is described as an enclosed porch; he contends that there is no enclosed porch; and the subject property is part of a gated community with private roads. The Petitioner shared a comparison of the differences in assessed value between his neighbor's property, parcel number 41291002000, and the subject property. The Petitioner reviewed comparables on Zillow.com and noted that the average sales price of those comparable sales was \$243,000. 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 Petitioner's comparable sales and comparative market analysis to be compelling evidence. 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 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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