

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

Property Owner: KEVIN & MANUELA WATKINS

Parcel Number(s): 43910005400

Assessment Year: 2017

Petition Number: 17-0148

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         | \$ 148,700        |
| <input checked="" type="checkbox"/> Improvements | \$ 377,100        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 525,800</b> |

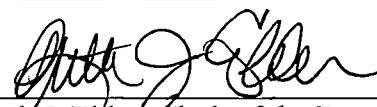
**BOE True and Fair Value Determination**

|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 148,700        |
| <input checked="" type="checkbox"/> Improvements | \$ 342,300        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 491,000</b> |

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioners provided comparable sales in support of their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Petitioner's comparable a is the same as Assessor's comparable sale 2 and 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 8<sup>th</sup> day of January, 2018

  
James Harvison, 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.

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

REV 64 0058 (6/9/14)

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