

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

Property Owner: STORRS ALBERTSON

Parcel Number(s): 12805220901

Assessment Year: 2017

Petition Number: 17-0168

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	\$ 104,900
<input checked="" type="checkbox"/> Improvements	\$ 407,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 512,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 104,900
<input checked="" type="checkbox"/> Improvements	\$ 384,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 489,000

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 there have not been any improvements since his purchase and the space above the garage is still unfinished. The Petitioner submitted an excerpt from a fee appraisal dated February 17, 2012, which valued the subject property at \$360,000. The Petitioner testified about the Zestimate for the subject property from Zillow.com. The Board does not repose confidence in Zillow.com or other online estimators. The Petitioner submitted a Comparative Market Analysis dated July 13, 2017, with a valuation conclusion of \$489,000. At the hearing, the Petitioner stated that his requested value was \$489,000. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds the Petitioner's Comparative Market Analysis to be compelling. The Board concludes that the Petitioner has 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 30th day of November, 2017


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 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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