

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

Property Owner: STEVEN YEAGER AND LEE LING TAN

Parcel Number(s): 42600002500

Assessment Year: 2017

Petition Number: 17-0173

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

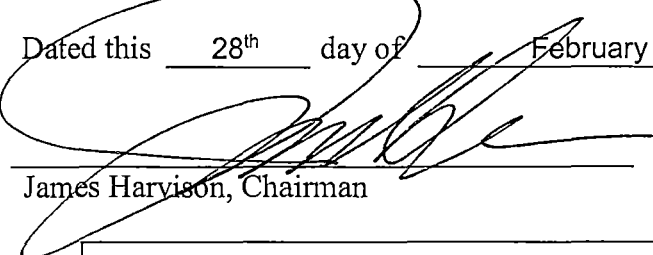
<input checked="" type="checkbox"/> Land	\$ 458,400
<input checked="" type="checkbox"/> Improvements	\$ 177,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 635,800

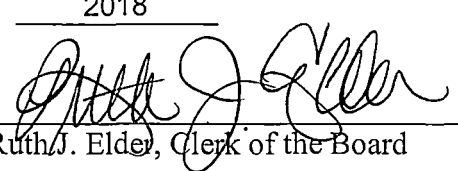
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 375,000
<input checked="" type="checkbox"/> Improvements	\$ 177,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 552,400

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 Petitioners testified that: the subject property is located in the Shoreline Protection Area and is restricted for modification to construction; the residence is 1,386 square feet and was built in 1956; and the home has a brick exterior and is average quality and construction. 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 that Petitioners' comparable sale a/ Assessor's comparable sale 1 is located near the subject property and supports a reduced value for the subject property. The Board finds that the Petitioners are restricted from making major alterations to the home due to its location in the Shoreline Protection Area and that this restriction warrants an adjustment. 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 28th day of February, 2018


James Haryison, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED MAR 16 2018