

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

Property Owner: PATRICIA KRAUSE SCHNEIDER

Parcel Number(s): 12833240700

Assessment Year: 2017

Petition Number: 17-0174

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	\$ 265,000
<input checked="" type="checkbox"/> Improvements	\$ 449,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 714,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 265,000
<input checked="" type="checkbox"/> Improvements	\$ 398,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 663,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified that the subject residence has not been updated on the inside and provided photographs. The Petitioner provided four comparable sales and a detailed analysis of the increase in assessments in the neighborhood in support of her requested value. The Board does not consider the percentage of the assessment increase in the subject property or the assessed value of other properties in determining the true and fair value of the subject property as of January 1, 2017. The Assessor provided a market-adjusted cost approach and three comparable sales in support of the current assessed value. The Board finds that Petitioner's comparable sale c is the same as Assessor's comparable sale 1, which sold for \$736,250 on January 14, 2015. The Petitioner provided photographic evidence of the extensive upgrades and remodeling in her comparable sale c/Assessor's comparable sale 1 and explained that more than \$300,000 was invested in the remodeling. The Board finds that Assessor's comparable sales 2 and 3 are located in different appraisal neighborhoods than the subject property. The Board finds that the subject residence has not been substantially updated and is functionally obsolete. 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 15th day of March, 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 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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