

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

Property Owner: MICHAEL BOCHENSKI

Parcel Number(s): 39111100600

Assessment Year: 2017

Petition Number: \_\_\_\_\_

17-0210

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**

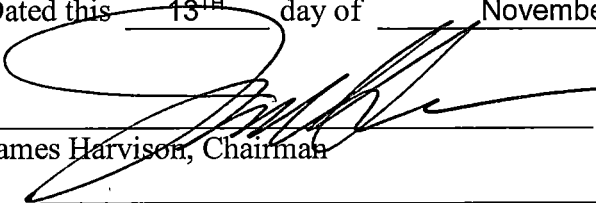
<input checked="" type="checkbox"/> Land	\$ 33,400
<input checked="" type="checkbox"/> Improvements	\$ 201,600
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 235,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 33,400
<input checked="" type="checkbox"/> Improvements	\$ 147,600
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 181,000</b>

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 review of the subject property. The Petitioner purchased the subject property for \$132,701 on April 17, 2014, via a special warranty deed. The property was owned by the US Department of Housing and Urban Development at the time of purchase. The Petitioner provided a fee appraisal of April 22, 2014, with a valuation conclusion of \$150,000. The Petitioner testified that the home was without a functional kitchen for approximately seven months and that the work was completed in July 2017. The Assessor's Representative did not participate in the hearing and did not provide a written Response. The Board reviewed the Assessor's Cost Valuation Report packet that was provided to the Petitioner. The Board finds that the subject home was in less than average condition as of January 1, 2017. 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 13<sup>TH</sup> day of November, 2017

  
James Harverson, 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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