

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

Property Owner: CHARLES & PAMELA RHUBART

Parcel Number(s): 74000000100

Assessment Year: 2017

Petition Number: 17-0234

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

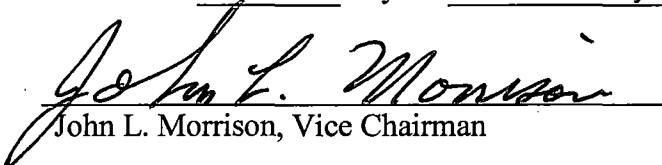
<input checked="" type="checkbox"/> Land	\$ 317,000
<input checked="" type="checkbox"/> Improvements	\$ 76,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 393,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 260,500
<input checked="" type="checkbox"/> Improvements	\$ 76,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 337,000

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 Petitioners testified that they are not contesting the assessed value of the improvements, only the land value. The Board must consider the total property value as of January 1, 2017. The Petitioners evaluated the assessed land values of neighboring properties. The Board does not consider the assessed value of other properties or the amount of assessment increase in determining the true and fair market value of the subject property as of January 1, 2017. The Assessor's Representative did not participate in the hearing, but provided a written Response. The Assessor's Representative provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that Assessor's comparable sale 3 has 206 front feet, not 2069 front feet as listed in the sales comparison grid. The Board finds that Assessor's comparable sale 2 supports a reduced value for the subject property. The Board concludes that there is 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 May, 2018


John L. Morrison, Vice 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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