

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

Property Owner: STEVEN M. ELLIOTT

Assessment Year: 2017

Having considered the evidence presented by the parties in these appeals, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

PETITION	PARCEL	ASSESS LAND	ASSESS BLDG	ASSESS TOTAL	BOE LAND	BOE BLDG	BOE TOTAL
17-0241	69820000400	107,100	196,700	303,800	75,000	200,000	275,000
17-0242	69820000500	99,800	206,000	305,800	75,000	214,500	289,500
17-0243	69820000700	100,300	214,500	314,800	75,000	230,000	305,000
17-0244	69820002800	107,700	208,200	315,900	75,000	230,000	305,000

This decision is based on our finding that: The Board overrules the Assessor's determinations of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject properties. The Petitioner purchased these four duplexes located on Quail Drive SE on November 1, 2013, with a purchase price of \$231,250 per duplex. The Petitioner testified that the duplexes were built in 1996 and still have the original roofs and original paint. The Petitioner provided an analysis of assessment increases and examined the Assessor's four comparable sales located on Quail Drive SE. The Board does not consider the percentage of the assessment increase in the subject properties or the assessed value of other properties in determining the true and fair market value of the subject properties as of January 1, 2017. The Assessor did not participate in the hearing. The Assessor's Responses included a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sale 1 at 4409 to 4411 Quail Drive SE is located near the subject properties, has similar square footage, and supports a reduced value for the subject properties. 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 22nd 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.

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 26 2018