

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

Property Owner: TOM & SUSAN MCCABE

Parcel Number(s): 38700601900

Assessment Year: 2017

Petition Number: 17-0253

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

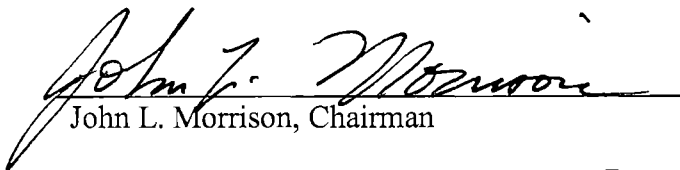
<input checked="" type="checkbox"/> Land	\$ 65,200
<input checked="" type="checkbox"/> Improvements	\$ 358,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 424,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 65,200
<input checked="" type="checkbox"/> Improvements	\$ 293,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 359,000

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 there was an increase of \$86,000, or 25 percent, in their assessment. The Petitioners provided a comparable sale in support of their requested value. The Petitioners testified that of the five homes in their neighborhood that sold for more than \$400,000: two are on the historic register; four have views; and all five of the homes are larger than the subject property. The Assessor's Representative did not participate in the hearing, but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor contends that the Petitioners' comparable sale is an estate sale. The Board finds that while estate sales may not be used in the Assessor's ratio study, the Petitioners' comparable sale was listed in the Multiple Listing Service and both parties were represented by realtors. The Board finds that the Petitioners' comparable sale of Parcel Number 38701000100 is compelling evidence. The Board does not consider the percentage of the assessment increase or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Board finds 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 26th day of April, 2018


John L. Morrison, 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

SHIPPED MAY 07 2018