

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

Property Owner: JOHN L AND DELPHIA MAE COX

Parcel Number(s): 21705220400

Assessment Year: 2017

Petition Number: 17-0254

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

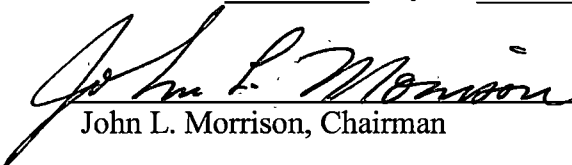
<input checked="" type="checkbox"/> Land	\$ 157,000
<input checked="" type="checkbox"/> Improvements	\$ 183,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 340,200

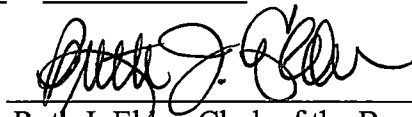
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 157,000
<input checked="" type="checkbox"/> Improvements	\$ 178,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 335,100

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Petitioners mentioned repairs being neglected in their petition, but did not provide cost to cure estimates or photographs in support of their requested value. The Assessor's response states that the Petitioners refused access for a physical inspection of the subject property. The Assessor's Representative provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the valuation of the improvements of \$178,100, for a total recommended value of \$335,100. This reduction is due to the removal of four detached structures. The Board finds that this is a manifest error correction pursuant to RCW 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 6th day of September, 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.

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REV 64 0058 (6/9/14)

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