

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

Property Owner: JOHN & JANET SINGLER

Parcel Number(s): 43620000500

Assessment Year: 2017

Petition Number: 17-0258

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

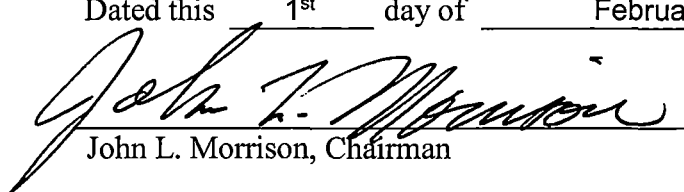
<input checked="" type="checkbox"/> Land	\$ 98,600
<input checked="" type="checkbox"/> Improvements	\$ 449,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 547,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 98,600
<input checked="" type="checkbox"/> Improvements	\$ 449,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 547,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified about the increase in his assessed value and the lesser increase in the assessed value of a neighboring property located at 8120 Island View Drive NE, which sold for \$495,000 on June 21, 2017. He reviewed the changes in the assessed value of other properties. The Board does not consider the percentage change in the assessed value of the subject property nor the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Petitioners provided comparable sales in support of their requested value, but all of the sales need to be adjusted for differences in characteristics and time of sale. The Board finds that the property located at 8204 Evergreen Drive NE sold for \$680,000 on March 10, 2017 and the sale price per square foot is \$200.35. The Board notes that the subject property is assessed at \$201 per square foot. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales well support the current assessed value for the subject property. The Board concludes that the Petitioners did not clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 1st day of February, 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

REV 64 0058 (6/9/14)

SHIPPED MAR 01 2018