

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

Property Owner: EDWARD & DIANE MCCLANAHAN

Parcel Number(s): 54980008200

Assessment Year: 2017

Petition Number: 17-0398

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	\$ 163,200
<input checked="" type="checkbox"/> Improvements	\$ 348,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 511,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 108,500
<input checked="" type="checkbox"/> Improvements	\$ 348,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 457,000</b>

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 Petitioner testified that: the subject property is one of three properties that was originally platted as Hollywoods Division 2; no connection to Hollywoods was made; the subject property is not located in a good neighborhood; amenities such as sidewalks, lighting, or parks are not present in the subject's neighborhood; the slope impacts the property and reduces the usable area; and the subject property is not served by the Hollywoods water system. The Petitioner testified about the assessed value of the identical home across the street. The Board does not consider the assessment of other properties in determining the true and fair value of the subject property as of January 1, 2017. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that Assessor's comparable sales 1 and 2 are much newer homes in a newer development and Assessor's comparable sale 3 is located in an entirely different market area than the subject property. The Board finds that the subject property is not located within the well-regarded and recognized Hollywoods subdivision. The Board concludes 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 8<sup>th</sup> day of January, 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

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