

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

Property Owner: DONALD AND MARY INGALLS FAMILY TRUST

Parcel Number(s): 12817130106

Assessment Year: 2017 Petition Number: 17-0304

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**

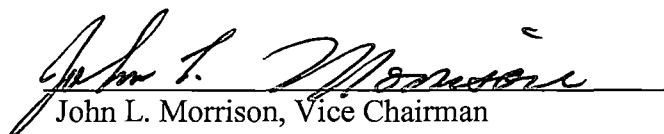
<input checked="" type="checkbox"/> Land	\$ 51,000
<input checked="" type="checkbox"/> Improvements	\$ 337,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 388,500</b>

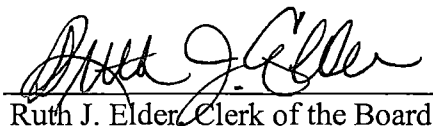
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 51,000
<input checked="" type="checkbox"/> Improvements	\$ 292,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 343,000</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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified along with the owner of Parcel Number 12817130101 (Petition Number 17-0301). The Petitioners testified that there are six homes in the neighborhood and the only difference between them is the color of the paint. The Petitioners reported that the most recent sale was the sale of Parcel Number 12817130103 for \$325,000 on May 11, 2016. The Assessor's Representative did not participate in the hearing, but provided a written Response. The Assessor's Representative provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Response states that the Petitioners' sales were bank-owned, but Parcel Number 12817130103 sold for \$325,000 on May 9, 2016, via a statutory warranty deed. The Board finds the Petitioners' arguments to be convincing. 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 30<sup>th</sup> day of May, 2018

  
John L. Morrison, Vice 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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