

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

Property Owner: RONALD & KATHLEEN SISSON

Parcel Number(s): 69030000500

Assessment Year: 2017

Petition Number: 17-0340

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	\$ 85,600
<input checked="" type="checkbox"/> Improvements	\$ 516,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 602,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 85,600
<input checked="" type="checkbox"/> Improvements	\$ 450,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 536,000</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: there are 11 homes in Pleasant Glade Ranch that were built by MC Construction between 2000 and 2003; all of the homes built around the wetland area, including the subject property, were built around the same time, but had different floor plans; the Assessor rates 4 of the homes as good quality, including the subject property; and the Assessor rates 7 of the homes as average quality. In reviewing the characteristics of the subject property, the Petitioner argued that it should be rated as average rather than good quality. The Petitioner provided comparable sales in support of his requested value. He testified about his comparable sale a, parcel number 69020000200 and also about another home that did not sell recently, parcel number 69030000200. The Board finds that parcel number 69020000200 has a residence with 1,491 square feet on the main level and 933 square feet in a finished basement along with a barn without a loft built in 1967 of 1,120 square feet, whereas the subject property has 3,034 square feet of living area on the main level. The Petitioner also testified about the amount of assessment increase and the assessed values of other properties. The Board does not consider the amount of assessment increase or the assessed values of other properties in determining the true and fair market 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 the Assessor's Sales Comparison Approach grid includes three sales located in different appraisal neighborhoods than the subject property. The Board finds that the Neighborhood Sales Listing includes Parcel Number 11932320100, which includes 4.53 acres with 20 percent wetlands and a rambler built in 2005 with 3,216 square feet that sold for \$500,000 on January 6, 2016. The Board finds that the trended and adjusted value of this sold property supports a reduced value for the subject property. The Board finds that based on the description of the subject residence and its components, it is of less than good quality. 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 25<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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