

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

Property Owner: MICHAEL SMITH

Parcel Number(s): 21706130200

Assessment Year: 2017

Petition Number: 17-0351

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

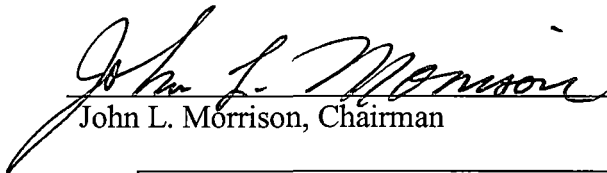
<input checked="" type="checkbox"/> Land	\$ 99,200
<input checked="" type="checkbox"/> Improvements	\$ 210,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 309,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 87,400
<input checked="" type="checkbox"/> Improvements	\$ 185,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 272,700

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 Assessor recommended reductions in the land to \$87,400 and in the improvements to \$185,300, for a total recommended value of \$272,700. The Board finds that the recommended reduction is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence, due to the Assessor's recommended reduction. The Petitioner indicated that part of the subject property is wetlands. The Board notes the Assessor is applying an adjustment of 40 percent for the wetlands, and that there is insufficient information from the Petitioner regarding the easement. 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 valuation. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further 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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