

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

Property Owner: MATTHEW & KIMBERLY DEBORD

Parcel Number(s): 60260002700

Assessment Year: 2017

Petition Number: 17-0359

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

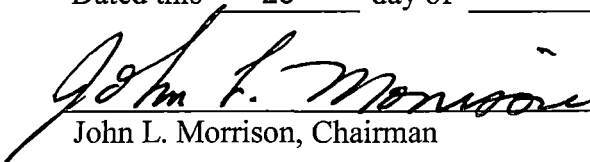
<input checked="" type="checkbox"/> Land	\$ 61,100
<input checked="" type="checkbox"/> Improvements	\$ 333,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 395,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 61,100
<input checked="" type="checkbox"/> Improvements	\$ 288,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 349,500

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: he works in the banking industry and is very familiar with appraisals; Assessor's comparable sales 1, 2, and 3 are in a different neighborhood and a superior school district; and the Petitioner provided three comparable sales in support of his requested value. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that Petitioner's comparable sale 2 supports a reduced value for the subject property. 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 25th day of June, 2018


John L. Morrison, Chairman


Ruth J. Elden, 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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