

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

Property Owner: N. VINCENT & FELECIA MCKINNEY

Parcel Number(s): 68901400200

Assessment Year: 2017

Petition Number: 17-0489

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	\$ 53,300
<input checked="" type="checkbox"/> Improvements	\$ 257,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 310,500</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 45,500
<input checked="" type="checkbox"/> Improvements	\$ 234,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 280,200</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 property has 8 different elevations for a total of 16 feet. He explained that there is no cohesive yard or fence due to the number of elevation levels. He reported that the subject property receives water runoff from four homes to the east. The Petitioner testified that no two-story homes have sold in the neighborhood in the past five years. He testified that the subject property was listed for three months in 2017, with the lowest listing price of \$275,000. He reported that there were no offers and no visits to the property while it was listed. The Assessor did not participate in the hearing but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the improvement value to \$234,700, for a total recommended value of \$288,000. The Board finds that the reduction is not the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced to the preponderance of the evidence. The Board finds that only Assessor's Comparable Sale 1 is located in the same appraisal neighborhood as the subject property. The Board finds that additional consideration is warranted for the steep topography and small lot of the subject property. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9<sup>th</sup> day of April, 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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