

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

Property Owner: EBED JR & TIFFANY EVANS

Parcel Number(s): 43290001200

Assessment Year: 2017

Petition Number: 17-0401

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	\$ 51,600
<input checked="" type="checkbox"/> Improvements	\$ 278,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 330,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 51,600
<input checked="" type="checkbox"/> Improvements	\$ 271,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 323,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioners purchased the subject property for \$320,000 on April 7, 2016. The Petitioners submitted a fee appraisal dated March 25, 2016, for \$324,000. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the second page in the Assessor's Response labeled "Sales Comparison Approach" has extremely small font, is a poor quality scan, and is largely unintelligible. The Board finds that Assessor's Comparable Sale 1 supports a reduced value for the subject property. The Board finds the Petitioner's purchase price and fee appraisal also support a reduced value. 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 26th day of March, 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 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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