

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

Property Owner: ADI & TRUDY BILIMORIA

Parcel Number(s): 74020002300

Assessment Year: 2017

Petition Number: 17-0403

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**

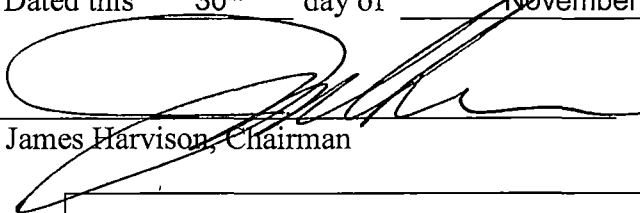
<input checked="" type="checkbox"/> Land	\$ 79,100
<input checked="" type="checkbox"/> Improvements	\$ 402,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 481,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 79,100
<input checked="" type="checkbox"/> Improvements	\$ 362,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 442,000</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 Board relies, in a measure, on its previous reviews of the subject property. At the hearing, the Petitioner accepted the Assessor's land value and requested an improvement value of \$362,750, for a total requested value of \$441,850. He submitted a Comparative Market Analysis including nine comparable sales with an average sale price of \$140 per square foot in support of his requested value. The Petitioner discussed the lack of reliability in various models used to predict market values, using Zillow.com as an example. He stated that the Assessor's model has similar built in inaccuracies. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds the Petitioner's Comparative Market Analysis to be compelling and that his comparable sales support a reduced valuation for the subject property. The Board concludes that the Petitioners have 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 30<sup>th</sup> day of November, 2017

  
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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