

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

Property Owner: PAUL & KARMA BOARDMAN

Parcel Number(s): 09530004002

Assessment Year: 2017

Petition Number: 17-0405

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**

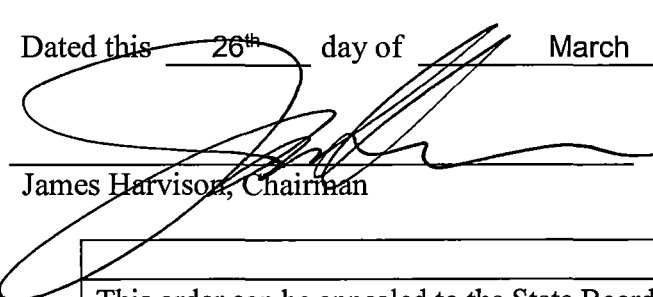
<input checked="" type="checkbox"/> Land	\$ 118,000
<input checked="" type="checkbox"/> Improvements	\$ 561,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 679,300</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 118,000
<input checked="" type="checkbox"/> Improvements	\$ 527,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 645,000</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 Petitioners provided an analysis of neighborhood sales and assessed values. The Board does not consider the percent of the assessment increase or the assessment of other properties in determining the true and fair value of the subject property as of January 1, 2018. The Assessor's Representative did not participate in the hearing, but submitted a written Response. 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 sales prices for the Assessor's comparable sales were not provided and that no details were provided for the adjustments. The Board finds that the adjusted sale price of Assessor's comparable sale number 1 supports a reduced value for the subject property.

Dated this 26<sup>th</sup> 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](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)

SHIPPED APR 09 2018