

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

Property Owner: RON & DEBI THOMPSON

Parcel Number(s): 44010010902

Assessment Year: 2017

Petition Number: 17-0407

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**

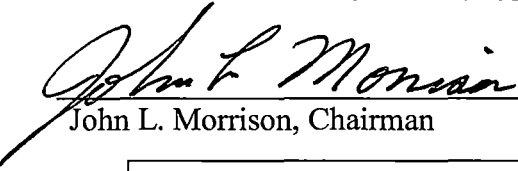
<input checked="" type="checkbox"/> Land	\$ 78,600
<input checked="" type="checkbox"/> Improvements	\$ 307,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 385,800</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 78,600
<input checked="" type="checkbox"/> Improvements	\$ 307,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 385,800</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioners purchased the subject property for \$156,595 on December 14, 2016. The Assessor contends that the subject property was not listed in the Multiple Listing Service, and that this was an estate sale. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioners' purchase of the subject property was not a valid sale to be considered for assessment purposes. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 20<sup>th</sup> day of September, 2018

  
John L. Morrison, 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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