

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

Property Owner: ANDREW & BYUNG KIM

Parcel Number(s): 38310002500

Assessment Year: 2017

Petition Number: 17-0449

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	\$ 103,100
<input checked="" type="checkbox"/> Improvements	\$ 330,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 433,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 103,100
<input checked="" type="checkbox"/> Improvements	\$ 297,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 400,900</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Petitioners purchased the subject property for \$389,000 on May 27, 2016. The Assessor recommended a reduction in the valuation of the improvements to \$297,800 for a total recommended value of \$400,900. The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction in the value. The Assessor's Representative provided a written response that included a market-adjusted cost approach and a comparable sales approach in support of the recommended value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 27<sup>th</sup> day of August, 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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