

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

Property Owner: JOHN CHARLES REX, JUDY CAROL REX & JADE CHARISSE REX

Parcel Number(s): 81100201300

Assessment Year: 2017

Petition Number: 17-0461

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	\$ 73,800
<input checked="" type="checkbox"/> Improvements	\$ 192,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 265,800

BOE True and Fair Value Determination

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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that he works in the construction industry, and was a construction estimator and consultant in Thurston County for more than ten years. He stated that he understands estimating and computer programming. The Petitioner testified that: the neighborhood is overvalued; the enclosed breezeway is unfinished; the electrical upgrades will cost \$20,000; the plumbing upgrades will cost \$10,000; the kitchen updated will cost \$20,000; and the setback requirements will not permit additional structures to be built. The Petitioner provided a comparable sale in his Petition and testified about the sale of Parcel Number 3270240001 at the hearing. The Assessor did not participate in the hearing but provided 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 notes that the original assessed value of \$291,900 was subsequently reduced by the Assessor after an onsite inspection. The Board finds that the current assessed value is the certified value and takes into account the fair condition of the subject residence. The Board notes that the Petitioner did not submit written estimates. The Board finds that the Petitioner's comparable sale of Parcel Number 32701300016 sold on October 24, 2017, for \$255,000, or \$134.99 per square foot. The Board finds that this sale occurred more than ten months after the January 1, 2017, assessment date, and that the Assessor has noted that differences in the characteristics. The Board finds that Parcel Number 32702400001 sold for \$210,000 on December 28, 2016, or \$131.74 per square foot. The Board finds that this property is a 1.5 story home built in 1900 with 1,594 square feet, where the subject property was built in 1948. The Board finds that the Assessor's comparable sales support the current assessed value. 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 9th day of April, 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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