

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

Property Owner: SUNIL & POONAM BHAGIA

Parcel Number(s): 54980008300

Assessment Year: 2017

Petition Number: 17-0464

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	\$ 129,800
<input checked="" type="checkbox"/> Improvements	\$ 757,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 887,300</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 108,000
<input checked="" type="checkbox"/> Improvements	\$ 717,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 825,000</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. The Petitioner submitted additional information after the submission deadline that was not considered by the Board for this hearing. The Petitioner testified that: the subject property is located in a neighborhood consisting of three lots at the end of 31<sup>st</sup> Avenue that was originally platted as Hollywoods Division Two; there is no connection between the subject property and the well-known Hollywoods subdivision; the subject property is not served by the Hollywoods water system; the Assessor applies the same good neighborhood adjustment as Hollywoods to the subject property, even though the subject property is not located in Hollywoods; and the subject property and its immediate neighbors do not have access to any of the amenities in Hollywoods. The Petitioner provided comparable sales in support of his requested value. After removing the sale that was identified by the Assessor as a short sale, the Petitioner revised his requested value to \$108,000 for the land and \$716,440 for the improvements for a requested total value of \$824,400. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioner's comparable sales were all located within 1.5 miles of the subject property. The Board finds that the Assessor's comparable sales are in significantly different neighborhoods located a greater distance from the subject property. Assessor's comparable sale 3 is located in a former Street of Dreams neighborhood with significantly superior amenities than the subject's location. The Board finds that the subject property is not located within the well-regarded and recognized Hollywoods subdivision. The Board concludes that the Petitioners 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 8<sup>th</sup> day of January, 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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