

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

Property Owner: CAROL ELEWSKI & COLIN FIEMAN

Parcel Number(s): 38340004400

Assessment Year: 2017 Petition Number: 17-0466

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

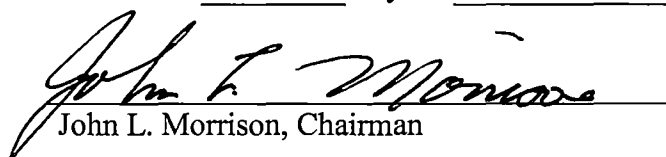
<input checked="" type="checkbox"/> Land	\$ 104,200
<input checked="" type="checkbox"/> Improvements	\$ 306,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 411,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 104,200
<input checked="" type="checkbox"/> Improvements	\$ 289,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 394,000

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 Petitioner testified that: the subject residence has not been remodeled; the ceilings are only 8 feet high; there are still popcorn ceilings that might contain asbestos; rodent infestations in the crawl space and attic resulted in damage; the home has the original single-pane windows, some of which not do close properly and have gaps; the subject residence is a three-bedroom home, rather than a four-bedroom home, and there is not a master suite in the subject residence. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner's arguments to be compelling. The Board finds that the subject residence is of less than good quality and that it is in less than average condition. 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 21st day of June, 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 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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