

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

Property Owner: REGINALD & TAMARA SMITH

Parcel Number(s): 76910000200

Assessment Year: 2017

Petition Number: 17-0467

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	\$ 47,700
<input checked="" type="checkbox"/> Improvements	\$ 302,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 350,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 47,700
<input checked="" type="checkbox"/> Improvements	\$ 263,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 311,000

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 Petitioners purchased the subject property for \$271,081 on October 13, 2016. The Petitioners testified that: the Assessor's Response has a number of errors; the condition of the home is less than average; the siding is rotten; the roof leaks; there is water damage; the heating and cooling systems have required repairs; the kitchen cabinets and countertops are damaged; the carpet is worn; the deck is damaged; and there has been a pest infestation. The Petitioners stated that the home was offered for sale by owner for \$300,000 for six months without selling. The Petitioners assumed the mortgage of the previous owner. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$289,400 for a total recommended value of \$337,100. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced to the preponderance of the evidence due to the recommended reduction. The Board finds that the Assessor did not provide details regarding the adjustments. The Board finds that Assessor's comparable sale 2 is most similar to the subject property and supports a further reduction in the valuation of the subject property. The Board concludes that the Petitioners provided the preponderance of the evidence to support a further reduction in the valuation.

Dated this 26th day of March, 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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