

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

Property Owner: SUTTON & LAURA BROWN

Parcel Number(s): 33800003400

Assessment Year: 2017

Petition Number: 17-0469

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	\$ 97,800
<input checked="" type="checkbox"/> Improvements	\$ 430,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 528,300

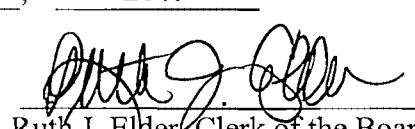
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 97,800
<input checked="" type="checkbox"/> Improvements	\$ 345,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 443,000

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioners purchased the subject property for \$316,100 on January 31, 2014, via a special warranty deed. The property was a foreclosure at the time of purchase. The Petitioner testified that: the home was vacant for five years before his purchase; the home was built by the owner with many construction defects that were photographically documented by the Petitioners; there are drainage and grading issues; water is seeping through the floor of the garage; approximately one-third of the property is unusable; and the home next door is 1,500 square feet larger than the subject property, was built by the same owner, and sold for \$465,000 in July 2017. The Petitioners submitted a fee appraisal from January 27, 2014, for \$400,000 and a second fee appraisal from February 14, 2015, for \$380,000. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board finds that the subject residence is of less than good quality. The Board concludes that the Petitioners have 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 30th day of November, 2017


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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED DEC 11 2017