

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

Property Owner: JENNIFER JENSEN

Parcel Number(s): 11909140102

Assessment Year: 2017

Petition Number: 17-0473

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

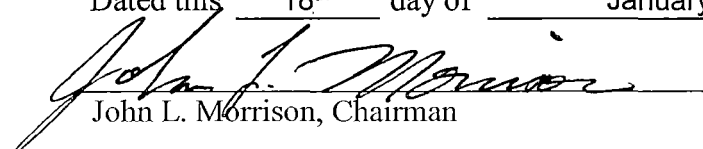
<input checked="" type="checkbox"/> Land	\$ <u>113,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>515,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>628,700</u>

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ <u>515,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>628,700</u>

This decision is based on our finding that: The Board supports the Assessor's determination of value based on the testimony and evidence presented. The subject property is 4.76 acres with 40 percent wetlands improved with a well and septic and a rambler built in 2013 of good quality in average condition with 2,207 square feet on the main level and an additional finished area of 834 square feet for a total of 3,041 square feet of living area, along with a built in garage of 812 square feet. The current assessed value is \$207 per square foot. The Petitioner reviewed four sales included the Assessor's Neighborhood Sales Listing with the Board: 7820 Wilda Lane NE; 7735 Johnson Point Road NE; 7238 71st Way NE; and 5539 72nd Lane NE. The Board finds that: 7820 Wilda Lane NE sold for \$439,000 on March 25, 2016, has 0.48 acre with a good quality 2-story home in good condition built in 2006 with 3,098 square feet and the sale price is \$142 per square foot; 7735 Johnson Point Road NE sold for \$599,700 on April 27, 2016, has 4.77 acres with a good quality rambler in average condition built in 2005 with 3,440 square feet and the sale price is \$174 per square foot; 7238 71st Way NE sold for \$570,000 on November 14, 2016, has 5.73 acres with an average quality 2-story home built in 2001 in average condition with 3,496 per square feet and the sale price is \$163 per square foot; and 5539 72nd Lane NE sold for \$615,000 on January 30, 2015, has 5.01 acres with a good quality 2-story home built in 2007 in average condition with 3,606 square feet and the sale price is \$171 per square foot. The Board concludes that: the homes identified by the Petitioner are 6 to 12 years older than the subject property; 7238 71st Way NE is of average quality, while the subject is good quality; 7820 Wilda Lane NE is a much smaller lot than the subject property; and 7238 71st Way NE, 7820 Wilda Lane NE, and 5539 72nd Lane NE are 2-story homes, which cost less to build per square foot than ramblers. 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 Petitioners' sales are not convincing evidence of the subject property's true and fair market value as of January 1, 2017. 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 18th day of January, 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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