

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

Property Owner: ANDREA LIPPER

Parcel Number(s): 63300000902

Assessment Year: 2017

Petition Number: 17-0599

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>73,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>503,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>577,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>73,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>401,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>475,000</u>

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 provided a fee appraisal for \$475,000 as of January 1, 2017. The Petitioner testified that her property taxes have increased 74% since she purchased the subject property, which is higher than her neighbors. The Board does not consider the percentage of the assessment increase, the assessed value of other properties, or the amount of property tax in determining the true and fair value of the subject property as of January 1, 2017. The Assessor recommended a reduction in the valuation of the improvements to \$432,000, for a total recommended value of \$505,700. The Board finds that the Assessor's recommended reduction was not the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. 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 recommended value. The Board finds the Petitioner's fee appraisal to be compelling evidence. The Board finds that the Assessor's comparable sales were significantly adjusted. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 25th 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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