

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

Property Owner: BARBARA LANSFORD

Parcel Number(s): 41110001800

Assessment Year: 2017

Petition Number: 17-0500

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	\$ 46,600
<input checked="" type="checkbox"/> Improvements	\$ 381,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 427,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 46,600
<input checked="" type="checkbox"/> Improvements	\$ 354,444
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 401,044

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented. The Petitioner testified that: the subject property is a twenty-seven year old home that is in mostly original condition; the roof is cement tile instead of clay tile; and the shed is barely standing. The Petitioner contends that the subject property is of less than average quality and in less than fair condition due to deferred maintenance because of her late husband's disabilities and medical needs. The Assessor recommended a reduction in the valuation of the improvements to \$354,444, for a total recommended value of \$401,044. The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. 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 concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 16th day of August, 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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