

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

Property Owner: STEVE BATTEN & JENNIFER FREEMAN-BATTEN

Parcel Number(s): 09320020200

Assessment Year: 2017

Petition Number: 17-0501

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**

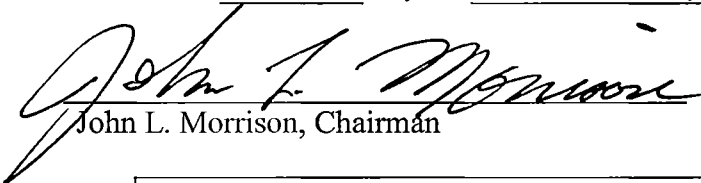
<input checked="" type="checkbox"/> Land	\$ 183,500
<input checked="" type="checkbox"/> Improvements	\$ 562,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 745,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 173,500
<input checked="" type="checkbox"/> Improvements	\$ 542,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 716,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The Petitioners listed their concerns about the property in their Petition. The Petitioners provided comparable sales in support of their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the comparable sales provided by both of the Parties are not persuasive. Based on the Petitioners' written descriptions, the Board finds that the view is less than good and that the quality of the home is less than good. The Board concludes that the Petitioners 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 1<sup>st</sup> day of February, 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

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