

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

Property Owner: KEVIN HAUGHTON & RACHEL WOOD

Parcel Number(s): 58370008300

Assessment Year: 2017 Petition Number: 17-0503

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	\$ 190,800
<input checked="" type="checkbox"/> Improvements	\$ 515,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 705,800

BOE True and Fair Value Determination

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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that he checked online for estimated values and provided estimated values from eppraisal.com, Bank of America, Chase, Redfin, and Zillow. He contends that properties are selling for much less than the assessed values. The Petitioner provided four comparable sales in support of his requested value. The Petitioner shared his concerns about the dramatic increase in the assessed value of the improvements, but accepted the Assessor's land value. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not repose confidence in online estimators such as Zillow.com. The Board finds that Petitioners' comparable sale b was not an arm's-length transaction, as it was a sale between relatives. The Board finds that Petitioners' comparable sales a, c, and d have 2,257 square feet, 2,060 square feet, and 2,792 square feet of living area, respectively, while the subject property has 3,994 square feet. The Board does not find the Petitioners' comparable sales to be compelling evidence. 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 10th day of May, 2018


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.

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SHIPPED MAY 25 2018