

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

Property Owner: STEVEN SHAHAN

Parcel Number(s): 78850501400

Assessment Year: 2017

Petition Number: 17-0512

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**

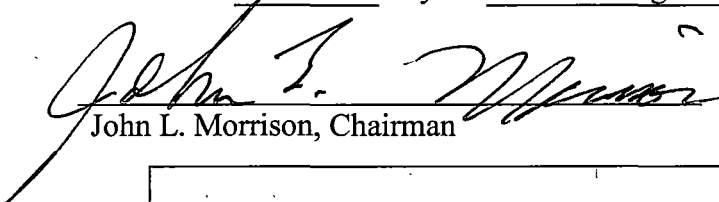
<input checked="" type="checkbox"/> Land	\$ 61,200
<input checked="" type="checkbox"/> Improvements	\$ 162,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 223,900</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 61,200
<input checked="" type="checkbox"/> Improvements	\$ 117,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 179,000</b>

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. At the hearing, the Petitioner informed the Board that he agreed with the Assessor's recommended reduction. The Assessor recommended a reduction in the valuation of the improvements to \$117,800, for a total recommended value of \$179,000. The standard of review is reduced from clear, cogent, and convincing evidence 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 finds the Assessor's recommended reduction is equivalent to the Petitioner's value and that the Petitioner is in agreement. The Board finds that the evidence supports the Assessor's recommended reduction in the valuation.

Dated this 16<sup>th</sup> 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](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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