

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

Property Owner: SALVATORE MILITELLO.

Parcel Number(s): 72120004800

Assessment Year: 2017

Petition Number: 17-0521

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

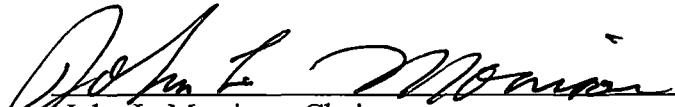
<input checked="" type="checkbox"/> Land	\$ 63,900
<input checked="" type="checkbox"/> Improvements	\$ 175,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 238,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,900
<input checked="" type="checkbox"/> Improvements	\$ 175,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 238,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The Petitioner purchased the subject property for \$290,000 on July 20, 2016, via a statutory warranted deed. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner's purchase of the subject property less than six months prior to the assessment date is the best evidence of the true and fair market value as of January 1, 2017. The Board concludes that the Petitioner 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 7th 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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