

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

Property Owner: EARL SHADLE, JR.

Parcel Number(s): 21832231100

Assessment Year: 2017

Petition Number: 17-0534

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

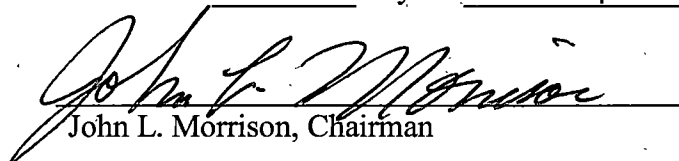
<input checked="" type="checkbox"/> Land	\$ 123,800
<input checked="" type="checkbox"/> Improvements	\$ 229,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 353,600

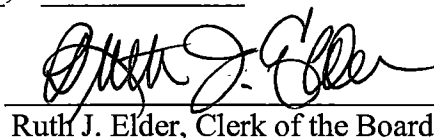
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 123,800
<input checked="" type="checkbox"/> Improvements	\$ 213,715
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 337,515

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation of the improvements of \$213,715, for a total recommended value of \$337,515. The Board finds that this is not a manifest error correction pursuant to RCW 84.48.065(1)(a). 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 Petitioner provided comparable sales and an excerpt from a fee appraisal indicating a value of \$290,000, as of September 27, 2011, in support of his requested value. The Board finds that the fee appraisal occurred more than five years before the January 1, 2017 assessment date. The Assessor's Representative provided a written response that included a market-adjusted cost approach and a sales comparison approach in support of the recommended valuation. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 6th day of September, 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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