

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

Property Owner: JOHN & LINDA MULHALL

Parcel Number(s): 13812110600

Assessment Year: 2017

Petition Number: 17-0753

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	\$ 186,100
<input checked="" type="checkbox"/> Improvements	\$ 459,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 645,100

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: the percentage increase in the assessment is greater than the Consumer Price Index; the amount of the increase in his retirement income is far less than the amount of the assessment increase; King County's assessment for a bare land parcel that they owned was 25 percent greater than the eventual purchase price; and the Petitioner requested a total value of \$560,000 for the subject property. The Petitioner discussed another property on 25th Lane that was sold, but acknowledged that it was bank-owned at the time of purchase. The Petitioner confirmed that the roof was concrete tile rather than clay tile. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and three comparable sales in support of the current assessed value. The Board finds that all of the Assessor's comparable sales are located in different appraisal neighborhoods than the subject property. The Board does not consider the percentage of the assessment increase or personal hardship in determining the true and fair market value as of January 1, 2017. 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 8th day of January, 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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