

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

Property Owner: BRUCE WULKAN

Parcel Number(s): 50200500600

Assessment Year: 2017

Petition Number: 17-0754

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	\$ 58,800
<input checked="" type="checkbox"/> Improvements	\$ 192,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 251,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 58,800
<input checked="" type="checkbox"/> Improvements	\$ 174,950
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 233,750

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales in support of his requested value. The Petitioner testified that while the Assessor criticized his comparable sales, the Assessor's sales comparison approach grid includes three properties with larger parcels and two with large homes. The Petitioner testified about the amount of tax increases for the past two years. The Board does not consider the amount of taxes in determining the true and fair market value of the subject property as of January 1, 2016. The Assessor did not participate in the hearing but provided a written Response. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that Assessor's comparable sales 2 and 4 are near the subject property, sold in 2016, and support a reduced value for the subject property. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation. The Board adopts the Petitioner's requested total value of \$233,750.

Dated this 9th day of April, 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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