

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

Property Owner: WILLIAM & JANIS ORTON

Parcel Number(s): 42090002400

Assessment Year: 2017

Petition Number: 17-0759

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**

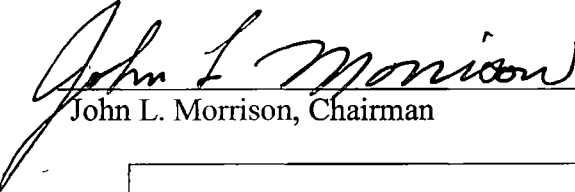
<input checked="" type="checkbox"/> Land	\$ 41,000
<input checked="" type="checkbox"/> Improvements	\$ 156,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 197,200</b>


**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 41,000
<input checked="" type="checkbox"/> Improvements	\$ 144,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 185,000</b>

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 Board relies, in a measure, on its previous reviews of the subject property. The Petitioner testified about the problems in the house and costs to cure, totaling \$26,723. The Petitioners stated the deck was removed more than two years ago. The Assessor's Representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the subject residence is in less than average condition. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of October, 2018

  
John L. Morrison, Chairman

  
Ruth J. Eller, 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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