

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

Property Owner: STEVEN & LAURIE RAWLINS

Parcel Number(s): 12702211300

Assessment Year: 2017

Petition Number: 17-0779

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

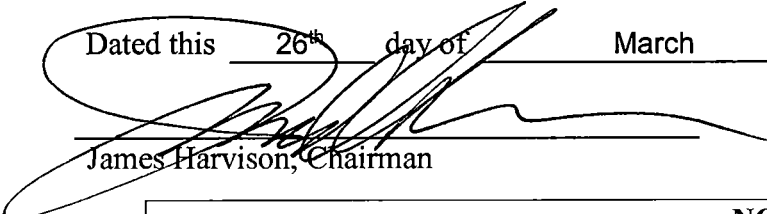
<input checked="" type="checkbox"/> Land	\$ 68,400
<input checked="" type="checkbox"/> Improvements	\$ 467,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 535,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 68,400
<input checked="" type="checkbox"/> Improvements	\$ 380,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 448,400

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 Petitioners testified that the Assessor's comparable sales are located in The Farm and Bush Prairie, which are superior neighborhoods that have community covenants and restrictions and are not located in the airport flight path. The Petitioners testified that unlike the neighborhoods for the Assessor's comparable sales, there are lots of duplexes, rentals, and older homes in their neighborhood and it is located in the airport flight path. The Petitioners discussed the revised assessment for Parcel Number 76500000900, which was purchased for \$409,228 on November 14, 2016, and is located directly behind the subject property. The Petitioners testified about the sale of Parcel Number 73401600200, which sold for \$382,275 on September 6, 2017. The Assessor's Representative did not participate in the hearing, but submitted a written Response. The Assessor recommended a reduction in the valuation of the improvements to \$390,300 for a total recommended value of \$458,700. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced to the preponderance of the evidence due to the recommended reduction. The Assessor provided a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Board finds that additional consideration is warranted for the subject property's neighborhood and its proximity to the Olympia airport's flight path, resulting in increased noise. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation. The Board adopts the Petitioners' requested value as listed on the Petition form.

Dated this 26th day of March, 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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