

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

Property Owner: CLAYTON FROHMAN

Parcel Number(s): 22619430200

Assessment Year: 2017

Petition Number: 17-0785

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**

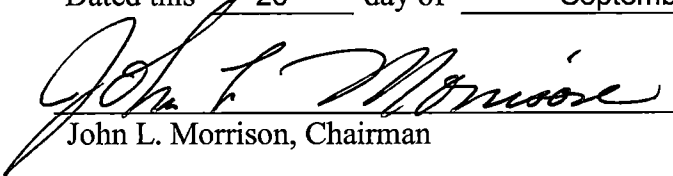
<input checked="" type="checkbox"/> Land	\$ 141,900
<input checked="" type="checkbox"/> Improvements	\$ 207,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 349,400</b>

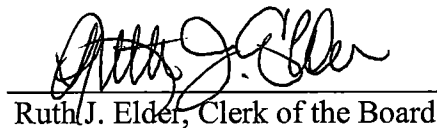
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 141,900
<input checked="" type="checkbox"/> Improvements	\$ 198,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 340,500</b>

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 Petitioner provided a fee appraisal indicating a value of \$242,000 as of November 29, 2016. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction to the improvements of \$198,600 for a total recommended value of \$340,500. The reason for the recommended reduction was an adjustment to the percentage complete from 70 percent to 67 percent complete. The Board finds that this reason is a manifest error correction pursuant to RCW 84.48.065(1)(a) so the standard of review remains clear, cogent, and convincing evidence. The Board finds the Petitioner's fee appraisal to be unpersuasive. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to warrant a further reduction in the valuation.

Dated this 26<sup>th</sup> 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](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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