

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

Property Owner: BILL & LYNN SAMPLE

Parcel Number(s): 22604110205

Assessment Year: 2017

Petition Number: 17-0790

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	\$ 71,500
<input checked="" type="checkbox"/> Improvements	\$ 477,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 548,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 71,500
<input checked="" type="checkbox"/> Improvements	\$ 422,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 494,200

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 of the parties participated in the hearing. The Petitioners referred to an error in the square footage. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended reduction. The Assessor recommended a reduction to the improvements of \$422,700, for a total recommended value of \$494,200. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 27th 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 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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