

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

Property Owner: NEVIN O'DONNELL

Parcel Number(s): 64050000800

Assessment Year: 2017

Petition Number: 17-0600

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

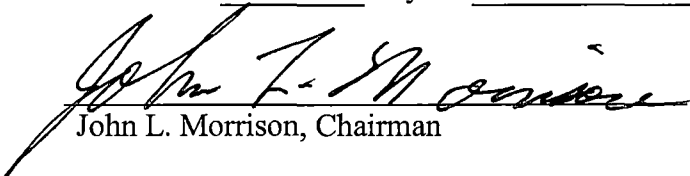
<input checked="" type="checkbox"/> Land	\$ 92,300
<input checked="" type="checkbox"/> Improvements	\$ 246,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 338,500

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 246,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 338,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The Petitioner purchased the subject property for \$195,000 on September 19, 2013. He provided a fee appraisal for \$195,000 as of September 11, 2013. The Petitioner referenced the sale of a home across the street, parcel number 64050001200, for \$256,500 on August 7, 2017. He noted that the purchase price of the residence was significantly less than the assessed value. The Board finds that the sale occurred more than eight months after the January 1, 2017, assessment date and that the conditions of the sale are unknown. The Assessor provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner's fee appraisal is dated and unpersuasive. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 21st day of June, 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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REV 64 0058 (6/9/14)

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