

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

Property Owner: JEFFREY & JODEE HUNTER

Parcel Number(s): 99900758200

Assessment Year: 2017

Petition Number: 17-0648

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**

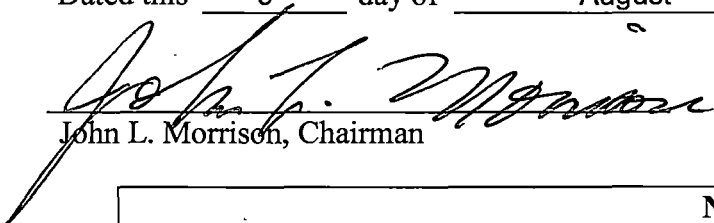
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 74,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 74,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 74,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 74,200</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that the subject property is a manufactured home and garage in a 55+ adult manufactured home park. The Board finds that the Petitioners purchased the subject property for \$72,500 on March 28, 2016. The Petitioner testified that the property was not listed on the Multiple Listing Service, but rather bought from the owner of the manufactured home park. 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 current assessed value. The Board finds that the subject property was not listed for sale in the open market. The Board concludes that the Petitioners 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 9<sup>th</sup> day of August, 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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