

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

Property Owner: CONNIE TAYLOR

Parcel Number(s): 75510001300

Assessment Year: 2017 Petition Number: 17-0671

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

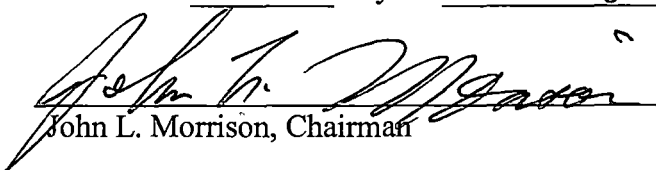
<input checked="" type="checkbox"/> Land	\$ <u>132,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>394,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>526,700</u>

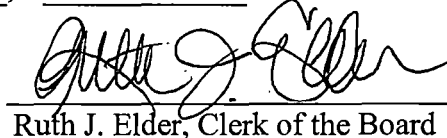
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>132,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>369,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>502,000</u>

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 contended in her Petition that the amount of the assessment increase was due to an error in the square footage of the subject property. The Assessor 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 valuation of \$132,600 for the land and \$369,400 for the improvements, for a total recommended value of \$502,000. 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 from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9th 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 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)

SHIPPED AUG 28 2018