

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

Property Owner: JOHN & JANE HOOPER

Parcel Number(s): 56660148100

Assessment Year: 2017

Petition Number: 17-0686

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

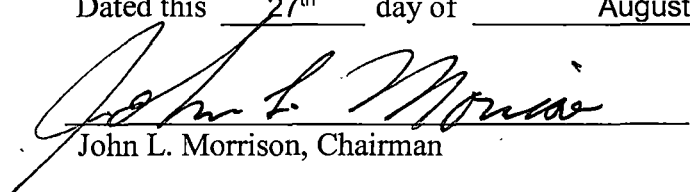
<input checked="" type="checkbox"/> Land	\$ 157,700
<input checked="" type="checkbox"/> Improvements	\$ 450,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 607,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 157,700
<input checked="" type="checkbox"/> Improvements	\$ 421,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 579,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. At the hearing, the Petitioner revised the requested total value to \$554,110. The Petitioner provided comparable sales and analyzed the Assessor's comparable sales. The Petitioners purchased the subject property for \$584,272 on October 5, 2015. The Petitioner testified that he now believes that he overpaid for the property based on his analysis. The Assessor's Representative did not participate in the hearing, but 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 comparable sales and analysis were compelling evidence. The Board finds that Assessor's comparable sale 1 is the most convincing evidence of the true and fair market value of the subject property as of January 1, 2017. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 27th 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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