

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

Property Owner: SARAH LUDWIG & JOEL DOERFLER

Parcel Number(s): 83030001600

Assessment Year: 2017

Petition Number: 17-0710

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	\$ 52,600
<input checked="" type="checkbox"/> Improvements	\$ 290,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 342,900

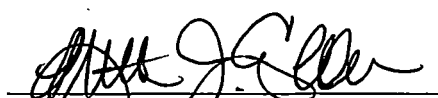
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 52,600
<input checked="" type="checkbox"/> Improvements	\$ 263,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 315,600

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioners purchased the subject property for \$289,500 on June 10, 2015, via a statutory warranty deed. The Petitioner requested a land value of \$52,600, and an improvement value of \$243,300, for a total value of \$295,900. The Petitioner contends that the interior condition has deteriorated since it has been used as a rental for college students. 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 the current assessed value. The Board does not find the Assessor's comparable sales to be persuasive. The Board finds that the condition of the residence is less than average. The Board trends the purchase price to the January 1, 2017, assessment date. 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 7th 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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