

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

Property Owner: JAMES REYNOLDS & IRENE GOFORTH

Parcel Number(s): 09590001001

Assessment Year: 2017

Petition Number: 17-0820

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	\$ 97,200
<input checked="" type="checkbox"/> Improvements	\$ 731,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 828,900

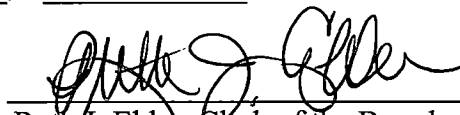
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 81,200
<input checked="" type="checkbox"/> Improvements	\$ 558,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 640,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the parties participated in the hearing. The Assessor recommended a reduction of \$81,200 for the land and \$558,800 for the improvements, for a total recommended value of \$640,000. The Board finds that the Assessor's recommended reduction was not the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioners purchased the subject property for \$617,500 on October 26, 2017. The Assessor's recommended reduction is the same as the Petitioners' requested value, but the parties could not stipulate since this is a reconvene petition pursuant to Washington Administrative Code 458-14-127. The Petitioners indicated that they agree with the Assessor's recommended reduction. The Board finds that the parties are in agreement, and that the evidence supports the Assessor's recommended reduction. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 13th day of September, 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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