

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

Property Owner: DUSTIN & KELLI GUSTAFSON

Parcel Number(s): 35280002400

Assessment Year: 2017

Petition Number: 17-0830

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

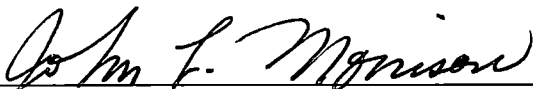
<input checked="" type="checkbox"/> Land	\$ 47,400
<input checked="" type="checkbox"/> Improvements	\$ 395,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 443,300

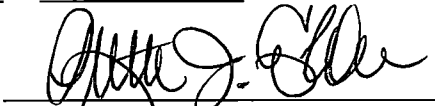
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 47,400
<input checked="" type="checkbox"/> Improvements	\$ 342,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 390,000

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 Petitioners purchased the subject property for \$383,050 on August 23, 2017. The Petitioners provided a fee appraisal of February 28, 2018, indicating a value of \$390,000 in support of their requested value. The Assessor recommended a reduction in the value of the improvements to \$342,600, for a total recommended value of \$390,000, which is equivalent to the Petitioners' requested total value. The parties could not stipulate since this is a reconvene petition pursuant to Washington Administrative Code 458-14-127, but the parties indicated that they are in agreement. The Board finds that the recommended reduction is not a 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 Board finds that the parties have requested the same total value, and this value is supported by the evidence. 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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REV 64 0058 (6/9/14)

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