

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

Property Owner: BRUMFIELD CONSTRUCTION INC.

Parcel Number(s): 13811340400

Assessment Year: 2017

Petition Number: 17-0831

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**

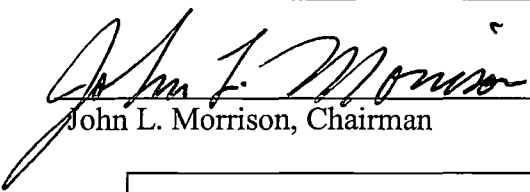
<input checked="" type="checkbox"/> Land	\$ 126,400
<input checked="" type="checkbox"/> Improvements	\$ 71,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 198,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 125,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 125,000</b>

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 of the parties participated in the hearing. The Petitioner purchased the subject property for \$125,000 on July 13, 2017. The Assessor recommended a reduction of \$125,000 for the land and \$0 for the improvements, for a total recommended value of \$125,000. The Assessor's recommended reduction is the same as the Petitioner's requested value, but the appeal could not be stipulated because this is a reconvene petition pursuant to Washington Administrative Code 458-14-127. The Board finds that the recommended reduction is not 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 are in agreement, and that the evidence supports 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 13<sup>th</sup> 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](http://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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (6/9/14)

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