

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

Property Owner: LISA HOSMER

Parcel Number(s): 12932140300

Assessment Year: 2017

Petition Number: 17-0837

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	\$ 189,600
<input checked="" type="checkbox"/> Improvements	\$ 1,160,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,349,900

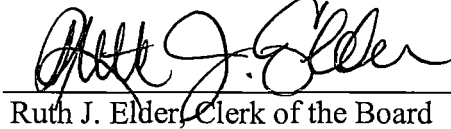
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 189,600
<input checked="" type="checkbox"/> Improvements	\$ 910,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,100,000

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 party participated in the hearing. The Petitioner listed the subject property for sale in June 2017, and received two offers well below the list price of \$1,139,000. The Assessor recommended a reduction in the value of the improvements to \$910,400, for a total recommended value of \$1,100,000. 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 evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner indicated that she agrees with the recommended reduction. The parties could not stipulate since this petition is the result of a Request for Reconvening pursuant to Washington Administrative Code 458-14-127. The Assessor's Representative 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 parties are in agreement, and the value is supported by the evidence. The Board concludes that the Petitioner 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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