

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

Property Owner: AARON MOE & JENNIFER BURBIDGE

Parcel Number(s): 69020000500

Assessment Year: 2017

Petition Number: 17-0839

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

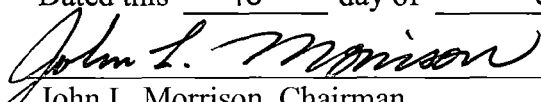
<input checked="" type="checkbox"/> Land	\$ 99,700
<input checked="" type="checkbox"/> Improvements	\$ 535,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 634,700

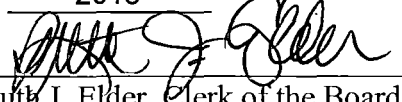
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 99,700
<input checked="" type="checkbox"/> Improvements	\$ 375,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 475,000

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 on June 26, 2017, for \$475,000, via a Statutory Warranty Deed. The Petitioner testified that: the prior sale of the subject property was for \$385,000 on December 11, 2014; they were not the tenants of the home at the time of sale; and that they incorrectly filled out the sales questionnaire. The Petitioner further testified that: the subject property slopes down behind the house for 44 feet and abuts Woodland Creek; there are wetlands on approximately one acre of the lower portion of the property; and the concrete tile roof is nearing the end of its useful life, with bids for repair between \$36,000 and \$39,000. The Petitioner explained that bats have taken up residence in the concrete tiles and a bat exclusion specialist cannot guarantee his work with the roof in its current condition. The Petitioners provided a fee appraisal from June 13, 2017, for \$475,000. This petition is a result of a Request for Reconvening pursuant to Washington Administrative Code 458-14-127. The Assessor recommended a reduction in the value to the improvements to \$458,200, for a total recommended value of \$557,900. The Board finds that reducing the quality of the home involves appraisal judgment, and 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 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 recommended value. The Board finds the Petitioners' purchase price and fee appraisal to be the most compelling evidence. The Board concludes that the Petitioners provided 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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