

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

Property Owner: BRADLEY BRIM

Parcel Number(s): 21734210100

Assessment Year: 2017

Petition Number: 17-0806

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	\$ 209,300
<input checked="" type="checkbox"/> Improvements	\$ 594,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 804,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 181,800
<input checked="" type="checkbox"/> Improvements	\$ 501,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 683,500

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. This Petition is the result of a Request for Reconvening pursuant to Washington Administrative Code 458-14-127.

The Petitioner purchased the subject property on a short sale for \$650,000 on September 5, 2017. The Petitioner testified that the subject residence is not up to the level of other nearby homes. The Petitioner contends that: there are inconsistencies in the Assessor's description including the number of plumbing fixtures, and the quality of the outbuildings; the good neighborhood adjustment is not warranted for this country location; and the steep slopes result in only two building sites, one where the home is located and one where the outbuildings are located. The Petitioner testified to the condition of the subject property, stating that: the flooring needs to be replaced, since the lamination has failed and the carpeting is ruined; and the wood-trimmed windows have issues. The Petitioner contends that the quality of the home is average, rather than good, and the view should be good versus very good since it is only a view of the top 1/3 of Mount Rainier. The Petitioner shared that four of the Assessor's comparable sales are in very different locations than the subject property. The Petitioner states that the Assessor's comparable sale 2 is superior quality to the subject property, and the Assessor's comparable 3 is very close to Yelm City limits, which is a superior location. The Petitioner referred to a fee appraisal of August 31, 2017 for \$670,000, but the appraisal was not submitted to the Board for review.

The Assessor recommended a reduction to the improvements of \$501,700, for a total recommended value of \$711,000. The recommended value is due to a change in the quality of the residence and an adjustment for excessive detached structures. The Board finds that the reasons for the recommended reduction are not manifest error corrections 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 valuation.

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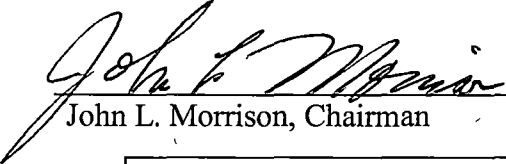
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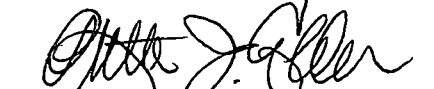
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The Board finds the Petitioner's testimony to be convincing. The Board reduces the good neighborhood and view adjustments. The Board finds that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 27th day of September, 2018


John L. Morrison, Chairman


Ruth J. Ekder, 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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