

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

Property Owner: NICK VIRA

Parcel Number(s): 53500000700

Assessment Year: 2018

Petition Number: 18-0171

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**

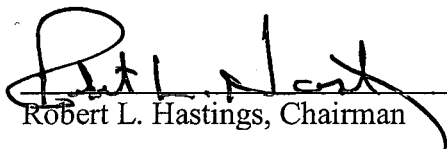
<input checked="" type="checkbox"/> Land	\$ 64,800
<input checked="" type="checkbox"/> Improvements	\$ 327,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 392,200</b>

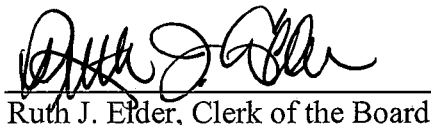
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 64,800
<input checked="" type="checkbox"/> Improvements	\$ 275,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 340,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Nick Vira participated in the hearing via teleconference. The Petitioner provided comparable sales in support of his requested value. The Petitioner also listed the needed repairs provided photographs. The Petitioner testified that the cost to cure is \$15,000. The Assessor was represented by Appraisal Supervisor Teresa Hoyer. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$275,200, for a total recommended value of \$340,000. The Board finds that the reasons for the recommended reduction are not all manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Assessor has considered the comparable sales, the condition of the home, and the decks that need to be rebuilt in the recommended value. The Board does not find the Petitioner's comparable sales analysis to be more persuasive. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 3<sup>rd</sup> day of October, 2019

  
Robert L. Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal 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 appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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