

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

Property Owner: KARL AND MELANIE TRIEBEL

Parcel Number(s): 73201601100

Assessment Year: 2018

Petition Number: 18-0174

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**

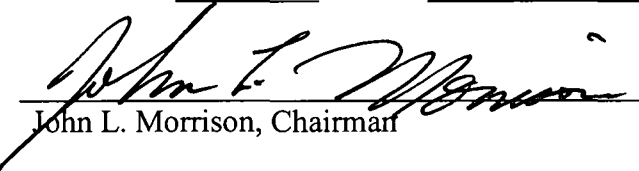
|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 65,900         |
| <input checked="" type="checkbox"/> Improvements | \$ 176,700        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 242,600</b> |

**BOE True and Fair Value Determination**

|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 65,900         |
| <input checked="" type="checkbox"/> Improvements | \$ 176,700        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 242,600</b> |

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Karl Triebel participated in the hearing. The Petitioner testified that: the Petitioners purchased the subject property in February 2018 for \$204,000, in as is condition; the property was not listed on the Multiple Listing Service; this was an estate sale, with the sale price set by the representatives of the estate who were the heirs; and the Petitioners estimate that it will take \$10,000 plus the owners' labor to make the property rentable. 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 current assessed value. The Board finds that the Petitioners' fee appraisal was \$235,000, considerably greater than the purchase price, and the appraisal was not provided to the Board for review. The Board finds that the Petitioners' purchase was not a market value transaction, since this was an estate sale and the property was not listed for sale on the Multiple Listing Service. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 27<sup>th</sup> day of June, 2019

  
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 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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REV 64 0058 (5/25/2017)

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