

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

Property Owner: ERIC DIGHTMAN

Parcel Number(s): 60800401000

Assessment Year: 2018

Petition Number: 18-0019

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	\$ 107,700
<input checked="" type="checkbox"/> Improvements	\$ 573,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 681,200

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 573,500
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 681,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Eric Dightman participated in the hearing. The Petitioner contends that his and the Assessor's opinions about the condition of the home are quite different. The Petitioner further testified that: he purchased the subject property in 2013; a rehabilitation loan was required at the time of the purchase; the property was Real Estate Owned, but was listed on the Multiple Listing Service for six months; a conventional loan was not available to purchase the subject property; the \$72,000 cost was to repair one room; the windows need to be replaced; the owner has done a lot of the work himself; the Assessor used information from the historic exemption application; and changes to the home are constrained and subject to a Historic Commission review. 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 Petitioner did not provide cost to cure estimates for the needed repairs. The Board finds that the Petitioner did not provide any market evidence to support his requested value. The Board concludes that the Petitioner 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 26th 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 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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