

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

Property Owner: SHAWN AND ANNE BROWN

Parcel Number(s): 77100204900

Assessment Year: 2018

Petition Number: 18-0054

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

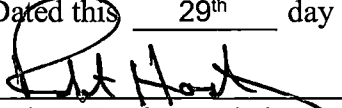
<input checked="" type="checkbox"/> Land	\$ 90,400
<input checked="" type="checkbox"/> Improvements	\$ 573,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 663,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 76,300
<input checked="" type="checkbox"/> Improvements	\$ 548,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 624,800

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. Petitioner Shawn Brown participated in the hearing. He testified that: the Petitioners purchased the subject property for \$489,100 on June 28, 2016; the property located at 704 Summit lake Shore Road NW sold for \$575,000 in October 2018; and the subject property has siding issues, with an estimated cost-to-cure of \$100,000. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. Ms. Wilson testified that the view was changed to a limited view, a steep topography adjustment was added, and an additional functional adjustment was added to account for the exterior insulation and finishing system siding, which would result in a reduction of about \$100,000. The Assessor recommended a reduction in the value of the land to \$76,300, and in the value of the improvements to \$548,500, for a total recommended value of \$624,800. The Board finds that the recommended reduction was not a manifest error correction 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. Ms. Wilson testified that the Petitioners' comparable sale occurred in October 2018, so it would likely be considered for the 2019 assessed value. The Board finds that the subject property has its own well, and does not obtain water from Summit Lake. The Board finds that the Assessor has corrected the property characteristics. The Board finds that the Petitioners' comparable sale was not as relevant for the valuation as of January 1, 2018. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 29th day of August, 2019


Robert 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 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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