

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

Property Owner: IVOR MELMORE

Parcel Number(s): 81900100300

Assessment Year: **2018**

Petition Number: 18-0062

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	\$ 54,800
<input checked="" type="checkbox"/> Improvements	\$ 231,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 285,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 54,800
<input checked="" type="checkbox"/> Improvements	\$ 231,000
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 285,800

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 Petitioner testified that the increase in the assessed value seemed excessive, and that the Assessor's comparable sales are larger than the subject property. The Petitioner conducted a statistical survey of recent comparable sales from the past three months at the time of filing his petition. He contends that the median home price was \$230,000 and the average was \$223,447, while the highest sale price was \$271,000. The Petitioner objected to the Assessor's Representative testifying about comparable sales information that was not provided to him.

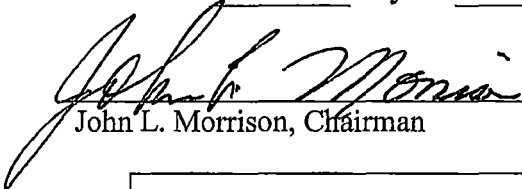
The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a comparable sales approach in support of the current assessed value. The Assessor's Representative testified that: page 1 of the Assessor's sales adjustment grid was not scanned; Assessor's comparable sales 1, 2, and 3 are located in the subject's neighborhood 17T1; Assessor's comparable sale 1 is the Petitioner's purchase for \$242,000 on June 13, 2014, with an adjusted sale price of \$308,300 as of January 1, 2018; Assessor's comparable sale 2, located at 2636 18th Ave NE, sold for \$325,000 on May 5, 2016; Assessor's comparable sale 3, located at 2113 27th Ct NE, sold for \$258,000 on August 15, 2017. Ms. Wilson contends that the Petitioner's search parameters were arbitrary with a set maximum price of \$275,000, and a date range for comparable sales of March through May 2018, whereas the assessment date was January 1, 2018. Ms. Wilson contends that the Assessor's comparable sales show strong support for the current assessed value, stating that the Assessor's comparable sales range in size between 1,337 and 1,852 square feet, while the subject property is 1,471 square feet.

[illegible]

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The Board finds that the Assessor's comparable sales, including the trended sale price of the Petitioner's purchase, are the most compelling evidence of the true and fair market value as of January 1, 2018. The Board finds the Petitioner's arguments to be unpersuasive. 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 15th day of November, 2018


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 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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SHIPPED DEC 07 2018

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