

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

Property Owner: THOMAS AND CARYN MURPHY

Parcel Number(s): 21832221301

Assessment Year: 2018

Petition Number: 18-0106

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	\$ <u>147,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>511,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>658,600</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>147,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>462,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>610,000</u></b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners shared concerns about: Lake St. Clair not having an outflow; rising water levels going over the banks and bulkheads; the 5 mile per hour speed limit on the bank does not permit water skiing or seadoo jet skis; and they are concerned about the percentage of increase in the assessed value. 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 recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$462,700, for a total recommended value of \$610,000. The Board finds that the reason for the recommended reduction is 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 evidence to the preponderance of the evidence. The Board finds that the Petitioners did not provide comparable sales to support their requested value. The Board finds that the Assessor's recommended reduction is supported by comparable sales. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9<sup>th</sup> day of May, 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 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

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