

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

Property Owner: ADI & TRUDY BILIMORIA

Parcel Number(s): 74020002300

Assessment Year: 2018

Petition Number: 18-0108

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

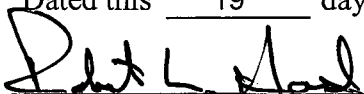
<input checked="" type="checkbox"/> Land	\$ 87,900
<input checked="" type="checkbox"/> Improvements	\$ 421,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 509,200


BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 421,300
<input type="checkbox"/> Minerals	\$
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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 review of the subject property. Petitioner Adi Bilimoria participated in the hearing. The Petitioner testified that: the home has water in the crawl space, a sinking driveway, and the roof is at the end of its useful life; he disagrees with the Assessor's good condition rating; there is Louisiana Pacific siding; the driveway is steep; and there are springs on the property. The Petitioner further testified that: it would cost at least \$14,000 to deal with the water issues; an asphalt shingle roof would cost \$19,000; the Assessor's comparable sales do not support the assessed value; and the Assessor's comparable sales 2 and 3 are too old. The Petitioner provided a comparative market analysis in support of his requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Lead Appraiser Analyst Jennifer McNeil provided a written Response including a market-adjusted cost approach and a sales comparable approach in support of the current assessed value. Ms. Wilson testified that: the Assessor's adjustments are accounting for the issues; the Petitioner's comparable sales 1, 2, and 3 are much smaller than the subject property; and the Petitioner's comparable sales 4, 5, and 6 are two-story homes, while the subject property is a rambler. The Board finds that the Petitioner did not submit written cost-to-cure estimates. The Board finds that the Petitioners' comparable sales require significant adjustments. The Board finds that the Assessor has made adjustments to account for the conditions of the subject property. 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 19th day of September, 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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