

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

Property Owner: BRUCE & KATHY GILBAUGH

Parcel Number(s): 22608210000

Assessment Year: 2018

Petition Number: 18-0129

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

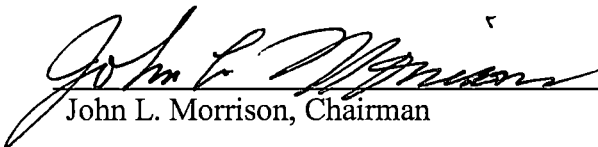
<input checked="" type="checkbox"/> Land	\$ 87,900
<input checked="" type="checkbox"/> Improvements	\$ 436,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 524,500

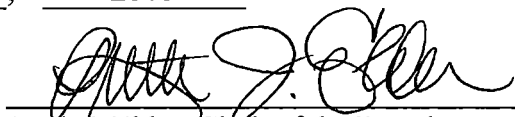
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 436,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 524,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Bruce Gilbaugh testified that increased property taxes are a hardship for the Petitioners, and the local median income cannot support the assessed value or the property taxes. The Petitioner provided comparable sales in support of his requested value. 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 current assessed value. Ms. Wilson testified that: the adjusted sale prices of the Assessor's comparable sales well support the current assessed value for the subject property; the Petitioner's comparable sale A was a short sale that needed work; the Petitioner's comparable sales A and D are both significantly smaller than the subject property; and the Petitioner's comparable sale B is a two-story home which required large adjustments. The Board finds that the Petitioner's comparable sale C is a manufactured home, and is not comparable to the subject property. The Board finds that the Petitioner's evidence was not convincing. 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 31st day of January, 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 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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