

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

Property Owner: DANIEL & BRENDA WELSH

Parcel Number(s): 31330011200

Assessment Year: 2018

Petition Number: 18-0137

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

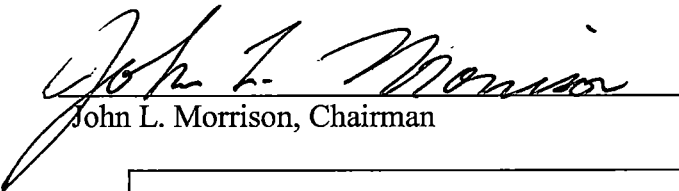
<input checked="" type="checkbox"/> Land	\$ 73,400
<input checked="" type="checkbox"/> Improvements	\$ 602,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 675,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 73,400
<input checked="" type="checkbox"/> Improvements	\$ 516,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 590,000

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, but indicated on petition that: the kitchen has not been remodeled; the flooring needs to be replaced; and the crawl space is not finished. 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 \$516,600, for a total recommended value of \$590,000. The Board finds that the reasons for the recommended reduction are not all manifest error corrections 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 due to the recommended reduction. The Board finds that the Assessor's recommended reduction is supported by the evidence. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 25th day of April, 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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REV 64 0058 (6/9/14)

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