

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

Property Owner: KEVIN AND KATHI MILLER

Parcel Number(s): 21832222200

Assessment Year: 2018

Petition Number: 18-0143

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**

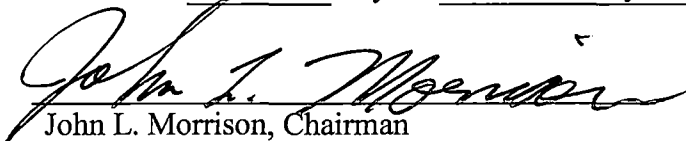
|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 141,000        |
| <input checked="" type="checkbox"/> Improvements | \$ 589,100        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 730,100</b> |

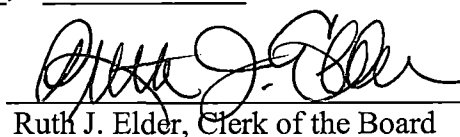
**BOE True and Fair Value Determination**

|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 141,000        |
| <input checked="" type="checkbox"/> Improvements | \$ 509,000        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 650,000</b> |

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioners Kevin and Kathi Miller participated in the hearing. The Petitioners testified that: Lake St. Clair has no outlet; rising water levels have resulted in flooding; and only one of the Assessor's comparable sales is on Lake St. Clair. The Petitioners provided five comparable sales in support of their requested value of \$471,427. The Petitioners testified about the assessed value of the comparable sales. 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 \$509,000, for a total recommended value of \$650,000. The Board finds that the recommended reduction is not a result of 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 does not find the Petitioners' arguments to be convincing. The Board does not consider the assessed value of other properties in reviewing the true and fair market value for the subject property as of January 1, 2018. 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**

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