

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

Property Owner: FRANK IMANKHAN & AZADEH HOSSEINI

Parcel Number(s): 12818130500

Assessment Year: 2018

Petition Number: 18-0359

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

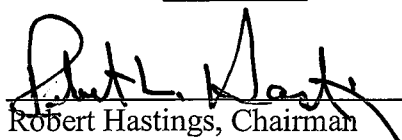
<input checked="" type="checkbox"/> Land	\$ 119,600
<input checked="" type="checkbox"/> Improvements	\$ 110,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 229,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 119,600
<input checked="" type="checkbox"/> Improvements	\$ 110,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 229,800

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 Petitioners did not participate in the hearing. On Petition, the Petitioners state that the property has a big gully that makes one third of it unusable and that the house is a teardown. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Appraisal Supervisor Teresa Hoyer 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 Petitioners did not provide any comparable sales; the home has a new roof; and the home is rented. The Board finds that the Petitioners did not provide comparable sales or cost-to-cure estimates in support of their requested value. 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED OCT 29 2019

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

Property Owner: FRANK IMANKHAN & AZADEH HOSSEINI

Parcel Number(s): 48930005200

Assessment Year: 2018

Petition Number: 18-0360

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

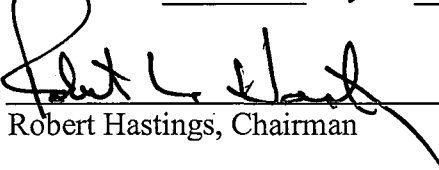
<input checked="" type="checkbox"/> Land	\$ 53,100
<input checked="" type="checkbox"/> Improvements	\$ 245,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 298,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 53,100
<input checked="" type="checkbox"/> Improvements	\$ 220,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 274,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners stated that the home had been neglected prior to their purchase. The Petitioners also contend that their recent purchase should be considered as a relevant sale by the Assessor. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Appraisal Supervisor Teresa Hoyer 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 value of the improvements to \$220,900, for a total recommended value of \$274,000. 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 to the preponderance of the evidence. Ms. Wilson testified that the Petitioners' only comparable sale was their purchase of the subject property from the Veterans Administration, which was a distress sale. The Board finds that the Petitioners' purchase was not a valid market sale. The Board finds that the Petitioners did not provide other comparable sales or cost-to-cure bids to support their requested value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 19th day of September, 2019


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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