

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

Property Owner: AMANDA BOTT & CLAY FOSTER

Parcel Number(s): 12630441000

Assessment Year: 2018

Petition Number: 18-0365

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

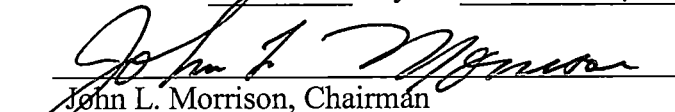
<input checked="" type="checkbox"/> Land	\$ 111,900
<input checked="" type="checkbox"/> Improvements	\$ 373,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 485,800

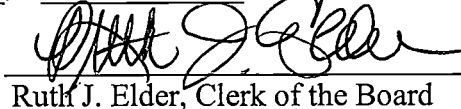
BOE True and Fair Value Determination

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TOTAL:	\$ 485,800

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Clay Foster participated in the hearing. The Petitioner testified that: the subject property was listed on the Multiple Listing Service from July to November 2017; the original list price was \$519,000, but it was reduced to \$489,000; only one offer was received for \$440,000, all cash, but had unworkable terms including no negotiation or counter offers, and taking possession in 20 days. The Petitioner further testified that: the subject property does not have an entertainment area, deck, patio, or landscaping; the subject property has a view of Mt. Rainier on a clear day; the Assessor's comparable sale 5 is quite similar to the subject property being located one street over, in the same neighborhood, with the same homeowner's association, and sold for \$462,000; and the Assessor's comparable sale 2 sold quickly. 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. The Assessor's Representative testified that: the Assessor uses comparable sales through March 31 of the assessment year; the Assessor's comparable sale 1 sold on March 15, 2019, but was not received by the Assessor till April 4, 2019; the Assessor's comparable sale 5 involved an expired listing, so there was not sales commission, and it is also more than 600 square feet smaller and of lesser quality than the subject property; and the subject property has an outbuilding that is assessed at \$30,000, while three of the five comparable sales do not have similar outbuildings. The Board does not find the Petitioner's arguments to be convincing. The Board finds that the Assessor's comparable sales support the current assessed 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 18th 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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