

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

Property Owner: STUART DREBICK

Parcel Number(s): 12819220201

Assessment Year: 2018

Petition Number: 18-0390

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**

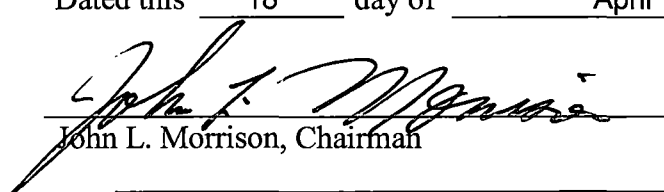
<input checked="" type="checkbox"/> Land	\$ 146,500
<input checked="" type="checkbox"/> Improvements	\$ 624,100
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 770,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 146,500
<input checked="" type="checkbox"/> Improvements	\$ 558,500
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 705,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Petitioner did not participate in the hearing. The Petition lists concerns about the percentage of the increase in the assessed value of the structures and the Assessor's neighborhood adjustment. 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 recommended reduction. The Assessor recommended a reduction in the value of the improvements to \$558,500, for a recommended total value of \$705,000. 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). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the recommended reduction. The Assessor's Representative testified that the Petitioner verbally agreed to the new value, but did not return the stipulation form. The Board finds that the recommended reduction is supported by the evidence. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 18<sup>th</sup> 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](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**

REV 64 0058 (6/9/14)

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