

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

Property Owner: DAVID MCRAE

Parcel Number(s): 31330013700

Assessment Year: 2018

Petition Number: 18-0212

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

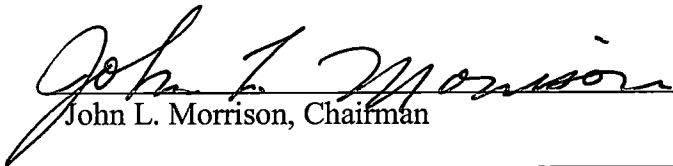
<input checked="" type="checkbox"/> Land	\$ 71,500
<input checked="" type="checkbox"/> Improvements	\$ 186,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 258,400

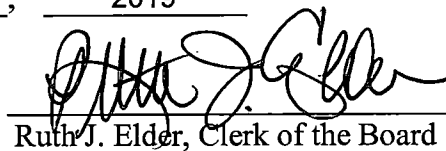
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 71,500
<input checked="" type="checkbox"/> Improvements	\$ 184,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 256,400

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 refers to needed improvements, but the Petitioner did not provide any cost-to-cure estimates for the Board's review. 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 value of the improvements to \$184,900, for a total recommended value of \$256,400. The Board finds that the recommended reduction is the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Petitioner did not provide cost-to-cure estimates or comparable sales to support his requested value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a further reduction in the valuation. The Board notes that subsequent to the hearing, the Assessor's office received a signed stipulation from the Petitioner. However, the Petition had already been heard by the Board, so the stipulation was not processed.

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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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