

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

Property Owner: MELINDA MANDELL

Parcel Number(s): 38760020200

Assessment Year: 2018

Petition Number: 18-0229

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

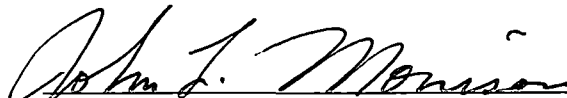
<input checked="" type="checkbox"/> Land	\$ 44,500
<input checked="" type="checkbox"/> Improvements	\$ 143,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 188,000

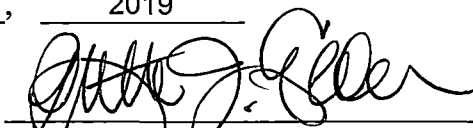
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 44,500
<input checked="" type="checkbox"/> Improvements	\$ 103,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 148,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Melinda Mandell participated in the hearing. The Petitioner contends that: the Assessor's comparable sales that occurred after January 1, 2018 should be disregarded; the Assessor improperly excluded the Petitioner's comparable sales; and the photographs presented by the Assessor are from eight years ago and are not representative of the condition of the unit at the time of the Petitioner's purchase. The Petitioner provided a fee appraisal of \$138,000 as of February 18, 2015. The Assessor was represented by Jennifer McNeil, Lead Appraiser Analyst, who appeared on behalf of Jeanne-Marie Wilson, 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 confirmed that the Assessor uses sales through March 31 of the assessment year and that both of the sales that the Petitioner objected to occurred in January 2018. The Assessor's Representative testified that: comparable sale 1 was included, even though it was an estate sale; the Assessor's appraiser confirmed that Unit 303 was not listed in the Multiple Listing Service; and the Assessor has made repeated attempts to conduct onsite inspections to confirm the condition. The Assessor's Representative referred to the decision for Washington State Board of Tax Appeals Docket No. 66874. The Board finds the Petitioner's arguments and comparable sales to be convincing. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28th day of March, 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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