

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

Property Owner: JOSE A & AILEEN FIGUEROA

Parcel Number(s): 56290010500

Assessment Year: 2018

Petition Number: 18-0241

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	\$ 41,300
<input checked="" type="checkbox"/> Improvements	\$ 270,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 312,000

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 270,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 312,000

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. The Petition refers to deficiencies in the home and backyard flooding due to the neighbor's sprinklers, but no cost to cure bids or photographs were submitted to the Board for review. 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 stated that: all the Assessor's comparable sales are located in the same neighborhood as the subject property; all the comparable sales are from 2017; comparable sales 1, 3, and 5 are located on the same street as the subject property; and that the sales well support the current assessed value. Ms. Wilson also stated that the Assessor cannot address the water runoff from neighboring properties. The Board finds that the Assessor's comparable sales are the most convincing evidence submitted. The Board finds that the Petitioners did not provide any comparable sales to support 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 15th day of November, 2018


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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