

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

Property Owner: STANLEY & DOROTHY KINGSBURY

Parcel Number(s): 44010012000

Assessment Year: 2018

Petition Number: 18-0250

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         | \$ 82,700         |
| <input checked="" type="checkbox"/> Improvements | \$ 379,300        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 462,000</b> |

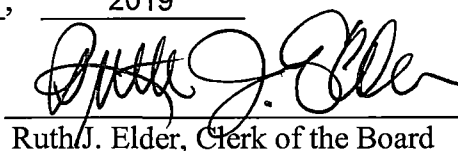
**BOE True and Fair Value Determination**

|  |                   |
|--|-------------------|
| <input checked="" type="checkbox"/> Land         | \$ 82,700         |
| <input checked="" type="checkbox"/> Improvements | \$ 337,300        |
| <input type="checkbox"/> Minerals                | \$                |
| <input type="checkbox"/> Personal Property       | \$                |
| <b>TOTAL:</b>                                    | <b>\$ 420,000</b> |

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners provided a fee appraisal indicating a value of \$385,000 as of November 14, 2017, and submitted comparable sales in support of their requested value. 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 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), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Assessor's Representative noted in her Response that the comparable sales in the Petitioner's fee appraisal are not adjusted for size or location, and that none of the Petitioner's other comparable sales are located on the golf course. The Board finds that the Petitioners' fee appraisal and comparable sales are not persuasive. The Board finds the Assessor's analysis to be convincing. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 25<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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