

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

Property Owner: THOMAS & MARGARET MCDONALD

Parcel Number(s): 42520006600

Assessment Year: 2018

Petition Number: 18-0282

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	\$ 81,100
<input checked="" type="checkbox"/> Improvements	\$ 326,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 408,000

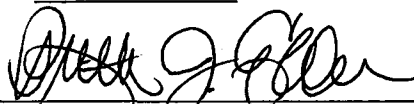
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 81,100
<input checked="" type="checkbox"/> Improvements	\$ 279,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 360,300

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners stated that the home has not had upgrades. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, who 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 \$279,200, for a total recommended value of \$360,300. The Board finds that the reason for the recommended reduction was 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. The Board finds that the Petitioners did not provide comparable sales or cost-to-cure bids in support of their requested value. The Board finds that the Assessor has reduced the quality of the home. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 19th day of September, 2019


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal 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 appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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