

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

Property Owner: KEITH & SHELBY FISHER

Parcel Number(s): 48800302200

Assessment Year: 2018

Petition Number: 18-0292

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**

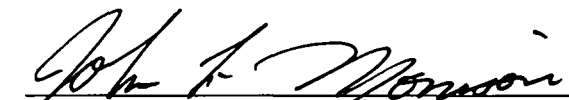
<input checked="" type="checkbox"/> Land	\$ 62,000
<input checked="" type="checkbox"/> Improvements	\$ 306,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 368,000</b>

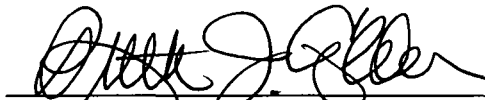
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 62,000
<input checked="" type="checkbox"/> Improvements	\$ 207,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 269,500</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Parties did not participate in the hearing. The current owners purchased the subject property for \$282,000 on November 2, 2018. The Representative for the previous owner filed the Petition. The Assessor's Representative 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 \$207,500, for a total recommended value of \$269,500. The Board finds that the reasons for the recommended reduction are not manifest error corrections 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 Assessor's recommended reduction is less than the owners' purchase price. The Board concludes that the current owners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 27<sup>th</sup> day of June, 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 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](http://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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REV 64 0058 (5/25/2017)

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