

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

Property Owner: CLAUDIA LEWIS

Parcel Number(s): 52930018100

Assessment Year: 2018

Petition Number: 18-0305

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	\$ 149,600
<input checked="" type="checkbox"/> Improvements	\$ 427,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 577,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 149,600
<input checked="" type="checkbox"/> Improvements	\$ 400,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 550,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Claudia Lewis participated in the hearing. The Petitioner purchased the subject property for \$520,000 on March 29, 2017. The Petitioner had a fee appraisal for \$532,000 at the time of purchase, but the appraisal was not submitted to the Board for review. The Petitioner provided three comparable sales in support of her revised estimated value of \$530,000. The Petitioner shared concerns about the amount of the assessment increase since her purchase. She argued that the Jubilee community has a more limited market than other neighborhoods. 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 Assessor recommended a reduction in the valuation of the improvements to \$400,400, for a total recommended value of \$550,000. The Board finds that 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. The Board finds that the evidence supports the Assessor's recommended reduction. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 23<sup>rd</sup> day of May, 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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