

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

Property Owner: MATTHEW RIOS & KIMBERLY IRELAND-RIOS

Parcel Number(s): 11613412500

Assessment Year: 2018

Petition Number: 18-0332

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**

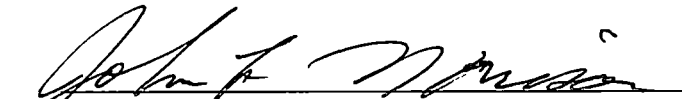
<input checked="" type="checkbox"/> Land	\$ 77,900
<input checked="" type="checkbox"/> Improvements	\$ 565,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 642,900</b>

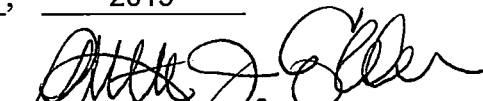
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 77,900
<input checked="" type="checkbox"/> Improvements	\$ 422,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 500,000</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 Matthew Rios participated in the hearing. The Petitioner requested a revised value at \$180 per square foot, for a total revised requested value of \$475,000. The Petitioner provided a Comparative Market Analysis dated July 26, 2018, comparable sales, and a list of characteristic issues in support of his requested value. The Assessor was represented by Jennifer McNeil, Lead Appraiser Analyst, who appeared on behalf of Jeanne-Marie Wilson, who prepared 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 \$422,100, for a total recommended value of \$500,000. The Board finds that the reasons for the recommended reduction are not all manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), reducing the standard of review from clear, cogent, and convincing to the preponderance of the evidence due to the recommended reduction. The Board finds that the Assessor has corrected the manifest error corrections. The Board finds that the Petitioner's comparable sales are not convincing. The Board finds that: the Petitioner's comparable sales 1 through 4 occurred significantly after the January 1, 2018 assessment date; the Petitioner's comparable sale 6 is a mobile home; the Petitioner's comparable sale 7 is a property repossessed by the government, that sold in December 2014; and the Petitioner's comparable sale 8 is an older and smaller log home that sold in 2014. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28<sup>th</sup> day of March, 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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