

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

Property Owner: CHRISTOPHER & STARLEEN PARSONS

Parcel Number(s): 35580001000

Assessment Year: 2018 Petition Number: 18-0436

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	\$ 92,300
<input checked="" type="checkbox"/> Improvements	\$ 383,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 475,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 92,300
<input checked="" type="checkbox"/> Improvements	\$ 310,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 403,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The Petitioner shared his ongoing concerns with the Assessor's methodology and adjustments in the sales comparison approach grid. The Petitioner contends that the Assessor has not refuted his comparable sales. The Petitioner reviewed the Assessor's comparable sales, contending that several of the comparable sales properties are superior to the subject property. The Petitioner argues that the Assessor's recommended reduction is still greater than the true and fair value of the subject property. The Petitioner's revised requested value is \$82,500 for the land, and \$307,500 for the improvements, for a total requested value of \$390,000.

The Assessor recommended a reduction in the valuation of the improvements to \$328,500, for a total recommended reduction of \$420,800. The Board finds that the reason for the recommended reduction is not a manifest error correction pursuant to RCW 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 was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that the Assessor uses a national cost valuation service, and applies depreciation and adjustments based on the sales in the market area to arrive at the final assessed value. Ms. Wilson further testified that: the statistical analysis is standard professional appraisal practice; the quality and condition are determined in the field; and the sales are reviewed and validated. Ms. Wilson explained the quality grade differences between the Petitioner's comparable sales B and G, noting that the Assessor reduced the quality grade of the subject property, resulting in the recommended reduction. She testified that the comparable sales support the recommended reduction.

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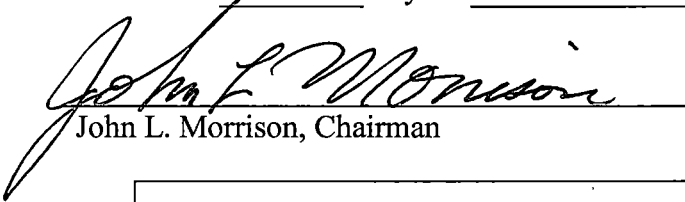
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The Board finds the Petitioner's arguments to be compelling. The Board finds that the Assessor's comparable sale 1 is the most compelling evidence, and that it supports a reduced valuation for the subject property. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 13th day of December, 2018


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 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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