

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

Property Owner: JAMES MORISHIMA & MICHELLE GARNER

Parcel Number(s): 11933114200

Assessment Year: 2018

Petition Number: 18-0483

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

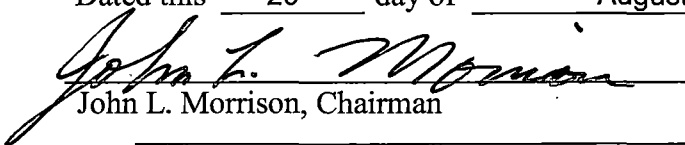
<input checked="" type="checkbox"/> Land	\$ 198,400
<input checked="" type="checkbox"/> Improvements	\$ 349,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 548,200

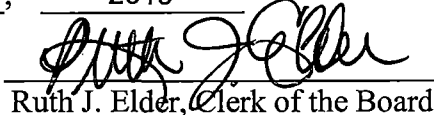
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 198,400
<input checked="" type="checkbox"/> Improvements	\$ 313,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 512,000

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. Petitioner Michelle Garner participated in the hearing. The Petitioner provided comparable sales in support of her requested value of \$488,652. The Petitioner testified that: the Assessor's comparable sales are newer and smaller than the subject property; homes that have been remodeled sell for more; the subject property has only had new counter tops; and the Petitioners purchased the subject property for \$470,000 on August 16, 2016. 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 current assessed value. The Board finds that: the subject property is 3,541 square feet and average plus quality; the Petitioner's comparable sales a and d sold after March 31, 2018; the Petitioner's comparable sale c was an estate sale; the Assessor's comparable sale 1 is 2,831 square feet and good quality; the Assessor's comparable sale 3 is 3,572 square feet and good quality, but the adjusted sale price is less than the assessed value for the subject property; the Assessor's comparable sale 4 is 3,789 square feet, 1.5 story, and good quality; and the Petitioner's comparable sale b is the same as the Assessor's comparable sale 2, is 2,304 square feet, average quality, and has an unfinished basement of 1,752 square feet. The Board finds that trending the Petitioners' purchase price to January 1, 2018 supports a reduced value for the subject property. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 20th day of August, 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 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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