Order of the Thurston County Board of Equalization

Parcel Number(s): 79401000100 Assessment Year: 2018	Property Owner:	DEBBI CARAM	ANDI AND RICK E	BROWSE (RL BROWSE,	DECE	ASED)
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 BOE True and Fair Value Determination	Parcel Number(s):79401000100					
Sustains Overrules Sustains Overrules Sustains Overrules Sustains Sustai	Assessment Year:	2018		Petition Number: 18-0	488	
Land			• •	** ′	d here	by:
Improvements \$ 222,400 Minerals Minerals Minerals Personal Property TOTAL: \$ 353,100 TOTAL: \$ 322,100 This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Debbi Caramandi participated in the hearing by teleconference. The Petitioner shared concerns about the increase in the value of the improvements, the high water levels in the lake, and the condition of the home. 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 value of the improvements to \$191,400, for a total recommended value of \$322,100. 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 has considered the quality and condition of the home. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation. Dated this 30th day of May 2019 Ruth Elder, Clerk of the Board Rut	Assessor's True an	<u>ıd Fair Value I</u>	<u>Determination</u>	BOE True and Fair	Value	Determination
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John L. Morrison, Chairman Ruth J. Elder, Clerk of the Board	the testimony and e property. Petitioner concerns about the condition of the hor written Response in the recommended v \$191,400, for a total reduction are not m standard of review. Board finds that the	vidence presented Debbi Caraman increase in the variety of the Assessor acluding a marked ralue. The Assessor has commended anifest error corresponds a commended a corresponds a corresponds a corresponds a corresponds a co	ed. The Board relied in the interest of the improver's Representative et-adjusted cost approved and the interest of \$322,100 arections pursuant to clear, cogent, and considered the quali-	es, in a measure, on its pre he hearing by teleconferencements, the high water level did not participate in the loroach and a sales comparate reduction in the value of the Board finds that the convincing to the prepondity and condition of the house	vious race. The less in mearing ison agon the imreason agon ferance me. The	reviews of the subject ne Petitioner shared the lake, and the g, but provided a oproach in support of approvements to as for the recommended 34.48.065(1)(a), so the of the evidence. The ne Board concludes that
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This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal						

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with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at

Distribution: • Assessor • Petitioner • BOE File

bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal

REV 64 0058 (5/25/2017)