

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

Property Owner: SARAH LUDWIG & JOEL DOERFLER

Parcel Number(s): 83030001600

Assessment Year: 2018

Petition Number: 18-0406

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

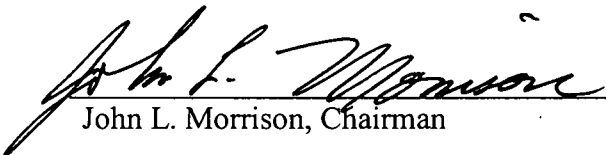
<input checked="" type="checkbox"/> Land	\$ 51,000
<input checked="" type="checkbox"/> Improvements	\$ 322,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 373,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 51,000
<input checked="" type="checkbox"/> Improvements	\$ 272,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 323,000

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 review of the subject property. Petitioner Sarah Ludwig participated in the hearing via teleconference. The Petitioner testified that: the home's condition has deteriorated due to rental to college students; the home is in less than average condition; the room above the garage is unfinished; of all the homes on the Assessor's Neighborhood Sales Listing, only thirteen homes sold for more than \$300,000, and only five homes sold for more than \$325,000; and she received verbal bids for at least \$20,000 to replace the carpets and paint. 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 \$294,000, for a total recommended value of \$345,000. 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 the Petitioner's testimony regarding the unfinished area above the garage to be convincing. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 20th day of June, 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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