

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

Property Owner: ROBERT & MARTHA GREENE

Parcel Number(s): 38470003300

Assessment Year: 2018

Petition Number: 18-0413

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

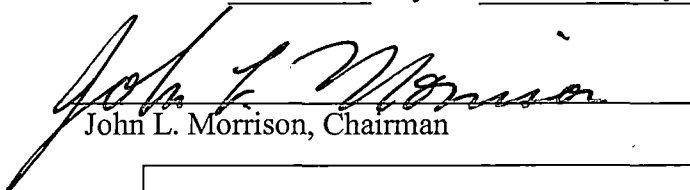
<input checked="" type="checkbox"/> Land	\$ 111,700
<input checked="" type="checkbox"/> Improvements	\$ 331,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 443,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 111,700
<input checked="" type="checkbox"/> Improvements	\$ 285,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 397,000

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 Robert Greene participated in the hearing. Mr. Greene testified that he is an experienced appraiser, who is a published scholar in valuation. The Petitioner revised his requested value to \$395,000, with \$100,000 for the land and \$295,000 for the improvements. The Petitioner reviewed his comparable sales and the Assessor's comparable sales. Mr. Greene argued that the age adjustments and time trends should be different than those used by the Assessor. 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 valuation of the improvements to \$288,300, for a total recommended value of \$400,000. The Board finds that the recommended reduction is not a manifest error correction 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's valuation from the Cost Valuation Report is \$111,700 for the land, and \$285,300 for the improvements, for a total value of \$397,000, rather than \$400,000. The Board finds that there is the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 23rd day of May, 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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REV 64 0058 (5/25/2017)

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