

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

Property Owner: KATHRYN L PROFF

Parcel Number(s): 32100001000

Assessment Year: 2018

Petition Number: 18-0426

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**

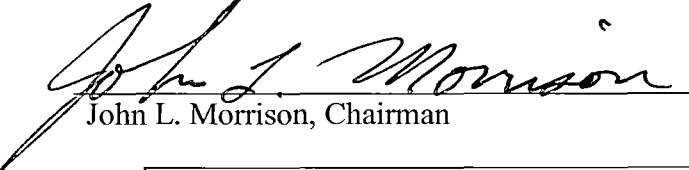
<input checked="" type="checkbox"/> Land	\$ 169,500
<input checked="" type="checkbox"/> Improvements	\$ 352,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 521,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 169,500
<input checked="" type="checkbox"/> Improvements	\$ 300,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 470,000</b>

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 Petitioner is a licensed Realtor in the State of Washington. The Petitioner testified about information in a packet of documents that was not timely submitted to the Board. The Petitioner testified that the Assessor's comparable sale 1 sold on February 24, 2017, for \$416,000, and she contends that the Assessor's sales adjustment grid is incorrect. The Petitioner testified about the features of the Assessor's comparable sales and the deficiencies of the subject residence. 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: these are accurate sales since they are pulled directly from the excise tax documents; and the Petitioner's Broker's Opinions of Value include non-lakefront properties and listings. Ms. Wilson asserted that Realtors are not licensed appraisers. Ms. Wilson testified that waterfront land carries premium value, so the Petitioner's non-waterfront sales are not comparable to the subject property. The Board finds that the current assessed value is the certified assessed value, so the standard of review remains clear, cogent, and convincing evidence. The Board finds the Petitioner's arguments regarding the comparable sales to be compelling. The Board finds that the Assessor provided inadequate physical depreciation for a home built in 1956, in fair condition. The Board concludes that the Petitioner 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 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](http://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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