

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

Property Owner: C. SCOTT & TAMI KEE

Parcel Number(s): 37990018300

Assessment Year: 2018

Petition Number: 18-0435

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

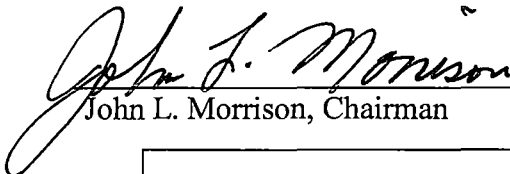
<input checked="" type="checkbox"/> Land	\$ 97,000
<input checked="" type="checkbox"/> Improvements	\$ 421,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 518,600

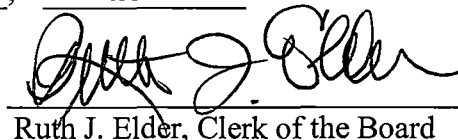
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 85,900
<input checked="" type="checkbox"/> Improvements	\$ 386,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 472,000

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 Petitioner testified that: a neighboring property with the same builder and floor plan is valued significantly less than the subject property; the Assessor's comparable sales 4, 5, and 6 are not in the same neighborhood, school district, or city as the subject property; the Assessor's comparable sale 2 is the most similar to the subject property; the Assessor's comparable sale 1 has a full finished basement and has more total finished area than the subject property; and only three of 400+ sales on the neighborhood sales listing sold for more than \$500,000 and these are not comparable to the subject property. 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 reduction. The Assessor recommended a reduction to the land of \$85,900 for a total recommended value of \$507,500. The Board finds that the recommended reduction is not the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). The Board finds that the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Board finds that the Assessor's comparable sale 1 is the most compelling evidence and supports a reduced value for the subject property. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 10th day of January, 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 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 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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REV 64 0058 (6/9/14)

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