

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

Property Owner: JENNIFER & MARC VACHON

Parcel Number(s): 82200300107

Assessment Year: 2018

Petition Number: 18-0645

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**

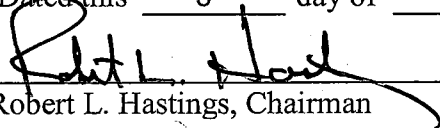
<input checked="" type="checkbox"/> Land	\$ 84,000
<input checked="" type="checkbox"/> Improvements	\$ 251,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 335,500</b>

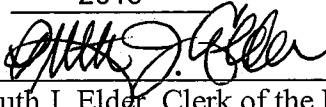
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 84,000
<input checked="" type="checkbox"/> Improvements	\$ 191,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 275,000</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. Petitioner Marc Vachon participated in the hearing. This Petition is the result of a Request for Reconvening approved by the Board pursuant to Washington Administrative Code 458-14-127. The Petitioners purchased the subject property for \$250,000 on July 30, 2018. The property was bank-owned at the time of purchase. The Petitioners provided: a home inspection report that listed the issues with the home; a fee appraisal for \$275,000 as of February 22, 2018; and an analysis of the Assessor's comparable sales. The Assessor was represented by Appraisal Supervisor Teresa Hoyer. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that the Assessor's Response was prepared on June 11, 2019, but the Petitioners' evidence was not provided until September 4, 2019, which was the last day to provide evidence for this hearing. Therefore, the Assessor's Response did not include an analysis of the Petitioners' evidence. Ms. Hoyer stated that she would recommend a reduction to the appraisal value. Ms. Hoyer noted that while Mr. Vachon claims that the home was in very poor condition, as a former employee of the Assessor's Office, he knows that this home is not in very poor condition or salvage value only. She referred to the inspection report and the C4 condition rating in the fee appraisal. The Board finds that the subject property was bank-owned at the time of purchase and that the home transferred via a special warranty deed. The Board finds the Petitioners' fee appraisal to be compelling evidence. The Board concludes that the Petitioners 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 3<sup>rd</sup> day of October, 2019

  
Robert L. Hastings, 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](http://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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