

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

Property Owner: BURKE RIFE

Parcel Number(s): 22634410100

Assessment Year: 2018

Petition Number: 18-0532

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

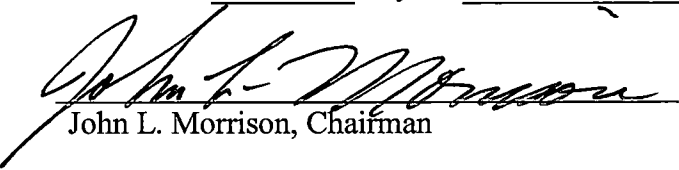
<input checked="" type="checkbox"/> Land	\$ 50,700
<input checked="" type="checkbox"/> Improvements	\$ 445,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 496,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 50,700
<input checked="" type="checkbox"/> Improvements	\$ 399,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 450,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner did not participate in the hearing, but provided four comparable sales in support of his requested value. On Petition, the Petitioner shared concerns about the unusable pool. 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 recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$399,300, for a total recommended value of \$450,000. The Board finds that the reason for 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 evidence to the preponderance of the evidence. Ms. Wilson testified that the Petitioner's comparable sales were not similar to the subject property, which has significant outbuildings. The Board does not find the Petitioner's comparable sales to be convincing. The Board finds the Assessor's analysis and comparable sales to be compelling. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 9th 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 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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SHIPPED MAY 30 2019