

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

Property Owner: WILLIAM & JANIS ORTON

Parcel Number(s): 42090002400

Assessment Year: 2018

Petition Number: 18-0578

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**

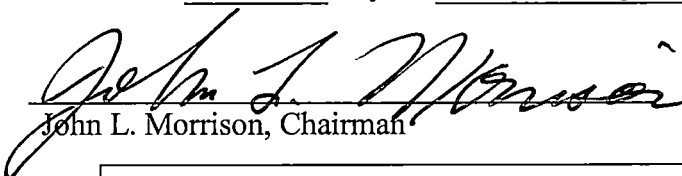
<input checked="" type="checkbox"/> Land	\$ 47,600
<input checked="" type="checkbox"/> Improvements	\$ 163,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 211,100</b>

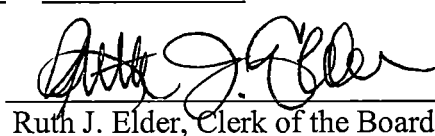
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 47,600
<input checked="" type="checkbox"/> Improvements	\$ 158,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 206,500</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner William Orton participated in the hearing via teleconference. Mr. Orton asserts that he is willing to be available to meet with the Assessor's Office, but that he would not permit them to inspect the property during the period immediately following the flooding of the home. The Petitioner reviewed his submission, and testified that: the neighbors planted trees on the utility easement; there have been issues with the homeowners' association funds and the enforcement of covenants, conditions, and restrictions; the cost to review the defective HVAC system is \$10,431; and the estimate for replacing the damaged driveway with pavers is \$15,950.58. 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 valuation. The Assessor recommended a reduction in the valuation of the improvements to \$158,900, for a total recommended valuation of \$206,500. The Board finds that the recommended reduction is the result of a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds the Petitioner's arguments to be unpersuasive. The Board finds that the Petitioners did not provide any comparable sales in support of their requested value. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a further reduction in the valuation.

Dated this 23<sup>rd</sup> 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](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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