

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

Property Owner: DAVID S CRAWFORD

Parcel Number(s): 55801600200

Assessment Year: 2018

Petition Number: 18-0579

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	\$ 43,200
<input checked="" type="checkbox"/> Improvements	\$ 220,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 263,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 43,200
<input checked="" type="checkbox"/> Improvements	\$ 156,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 200,000

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 Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that: his mobile home has Cladwood siding, which has been recalled; he received a \$2,000 settlement, which enabled him to replace the siding on one side of the mobile home with T-111 siding; rotted siding remains on three-quarters of the home; the cost of materials to replace the rest of the siding is \$11,000; the roof is original and needs replacing; the sky lights leak; the cost to replace the roof is \$24,000; and Weaver and Associates valued the property between \$185,000 and \$200,000. 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 current assessed value. The Board finds that the mobile home quality is less than good, and the condition is less than average. 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 14th day of March, 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 APR 04 2019