

## Order of the Thurston County Board of Equalization

Property Owner: CATTLENA NGUYEN  
 Parcel Number(s): 12807230400  
 Assessment Year: 2018 Petition Number: 18-0613

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**

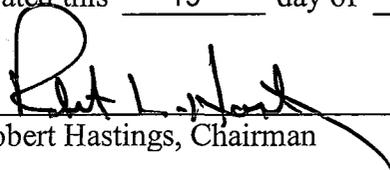
<input checked="" type="checkbox"/> Land	\$ <u>119,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>503,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>622,900</u></b>

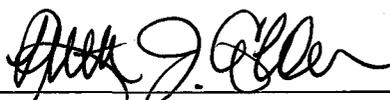
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>119,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>420,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>539,600</u></b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioner did not participate in the hearing. On Petition, the Petitioner provided information about the cost to build the home and comparable sales in support of her requested value. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Lead Appraiser Analyst Jennifer McNeil 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 value of the improvements to \$420,400, for a total recommended value of \$539,600. The Board finds that the reason for the recommended reduction was 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 to the preponderance of the evidence. The Board finds that the Assessor reduced the quality grade. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 19<sup>th</sup> day of September, 2019

  
 Robert 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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