

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

Property Owner: STEVEN L SHAHAN

Parcel Number(s): 78850501400

Assessment Year: 2018

Petition Number: 18-0615

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

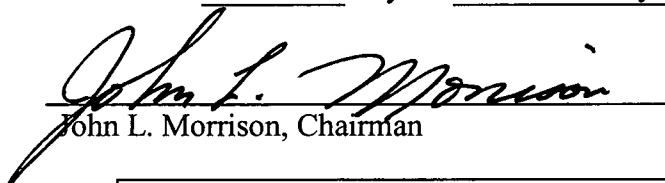
<input checked="" type="checkbox"/> Land	\$ 79,000
<input checked="" type="checkbox"/> Improvements	\$ 174,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 253,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 79,000
<input checked="" type="checkbox"/> Improvements	\$ 135,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 214,400

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 Steven Shahan participated in the hearing. The Petitioner testified that a retired realtor estimated the needed repairs on the home at \$50,000, and the deck will require \$5,000 to \$8,000 in repairs. 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 value. The Assessor recommended a reduction in the value of the improvements to \$153,800, for a total recommended value of \$232,800. The Board finds that the reasons for the recommended reduction are not manifest error corrections 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's comparable sale 1 supports a further reduction for the subject property. The Board concludes that there is preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 30th 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 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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REV 64 0058 (5/25/2017)

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