

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

Property Owner: STEVEN AND CASSANDRA MONTGOMERY

Parcel Number(s): 11827123900

Assessment Year: 2018

Petition Number: 18-0630

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

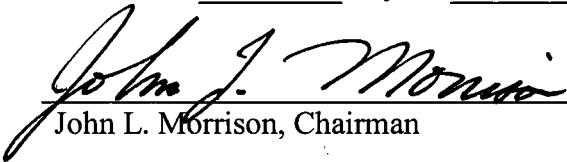
<input checked="" type="checkbox"/> Land	\$ 286,900
<input checked="" type="checkbox"/> Improvements	\$ 572,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 859,400

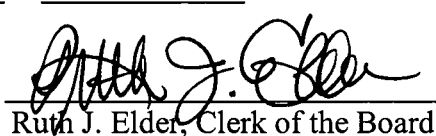
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 286,900
<input checked="" type="checkbox"/> Improvements	\$ 524,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 811,300

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 Montgomery participated in the hearing. The Petitioner provided four comparable sales, an excerpt from a fee appraisal of May 1, 2017, for \$720,000, and a comparative market analysis of November 26, 2018, in support of his requested value of \$636,900. The Petitioner testified that: the home was completed and occupied as of January 1, 2018; the detached garage was only a shell and approximately 40 percent complete as of July 31, 2018; the detached garage was not completed until January 2019; and neighboring homes are valued significantly less than the subject property. 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 does not find the comparative market analysis or the fee appraisal to be persuasive. The Board finds the Petitioner's testimony regarding the completion date of the detached garage to be convincing. The Board concludes that the Petitioners 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 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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