

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

Property Owner: WILLIAM BROWNE III & TERRILL BROWNE

Parcel Number(s): 09930005002

Assessment Year: 2019

Petition Number: 19-0194

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

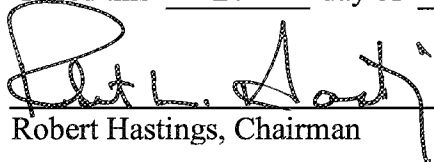
<input checked="" type="checkbox"/> Land	\$ 214,200
<input checked="" type="checkbox"/> Improvements	\$ 990,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,204,200

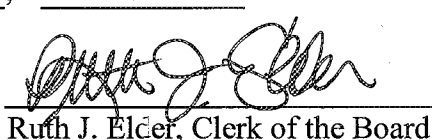
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 214,200
<input checked="" type="checkbox"/> Improvements	\$ 977,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,192,000

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 Petitioners did not participate in the hearing. The Petitioners provided a portion of a fee appraisal of December 12, 2018 for \$999,999 in support of their requested value. The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that: the Petitioners reported a construction cost of \$1,072,000, but requested a lower value; the fee appraiser did not address how being an estate sale might have affected his comparable sale 3; the range of the fee appraiser's adjusted sales prices is wider than the unadjusted sales; it is unclear whether there were any special conditions associated with the appraisal; and the Assessor's comparable sale 3 is most similar to the subject property. The Board finds that the Petitioner's fee appraisal was not persuasive, as the entire document was not provided for review and the adjustments do not appear to be reasonable. The Board finds that the Assessor's comparable sale 3 is most similar to the subject property and it supports a reduction for the subject property. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 21st day of January, 2020


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 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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