

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

Property Owner: ERIC DIGHTMAN

Parcel Number(s): 60800401000

Assessment Year: 2019

Petition Number: 19-0008

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	\$ 115,300
<input checked="" type="checkbox"/> Improvements	\$ 606,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 721,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 115,300
<input checked="" type="checkbox"/> Improvements	\$ 530,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 646,000</b>


This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

Petitioner Eric Dightman participated in the teleconference hearing. The Petitioner testified that: he applied for a home equity line of credit and the appraisal came in much lower than the current assessed value; the subject home was built in 1894; and the fee appraisal should be given greater weight than the Assessor's valuation. The Petitioner confirmed that his revised requested value is \$646,000.

The Assessor's Representative did not participate in the teleconference hearing. 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 \$579,700, for a total recommended value of \$695,000.

The Board finds that the reasons for the Assessor's recommended reduction were 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 the Petitioner's fee appraisal to be compelling evidence. The Board concludes that the Petitioner provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 1<sup>st</sup> day of October, 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 <https://bta.wa.gov> 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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