

Board of Equalization

Property Owner: DAVID & SHARON MORRIS

Parcel Number(s): 43290000500

Assessment Year: **2019**

Petition Number: 19-0044

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	\$ 55,200
<input checked="" type="checkbox"/> Improvements	\$ 399,900
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 455,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 55,200
<input checked="" type="checkbox"/> Improvements	\$ 369,800
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 425,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

Petitioner David Morris participated in the teleconference hearing. Mr. Morris testified that: the Petitioners purchased the subject property for \$365,000 in October 2017; the house was on the market for one hundred days; the sale represented a market value transaction; two prior appeals were stipulated; most homes in the area have an adjustment for steep topography, but the subject property no longer has this adjustment; and two nearby homes were recently listed for \$425,000, but they did not sell. The Petitioner stated that his revised requested value is \$385,000. The Petitioner reviewed the Assessor's comparable sales, pointing out that the property located at 3769 Galenta Drive SW sold for \$405,000 and that the property located at 1998 Galenta Drive SW sold for \$432,000 with a larger, more desirable corner lot.

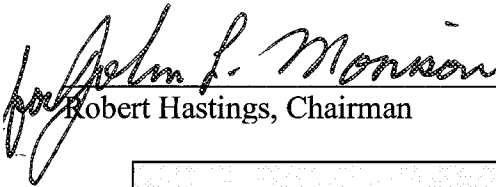
The Assessor's Representative did not participate in the teleconference hearing. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$369,800, for a total recommended value of \$425,000.

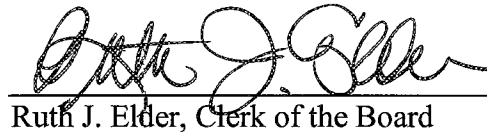
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The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board does not consider the percentage of the increase in the assessed value when reviewing the true and fair market value of the subject property as of January 1, 2019. The Board finds that the Petitioners' comparable sales and fee appraisal are older than the Assessor's comparable sales and that the Assessor's sales were trended to the January 1, 2019, assessment date. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 15th 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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