

Order of the Thurston County

Board of Equalization

Property Owner: LEWIS TRUST

Parcel Number(s): 09910001000Assessment Year: 2019

Petition Number: 19-0230

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	\$ 104,200
<input checked="" type="checkbox"/> Improvements	\$ 184,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 289,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 104,200
<input checked="" type="checkbox"/> Improvements	\$ 91,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 195,500

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

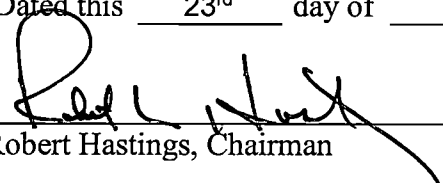
Petitioner Eddie Lewis participated in the teleconference hearing on behalf of the property owner, Lewis Trust. The Petitioner testified that: the home is in disrepair and would not qualify for bank financing in its current condition; it will cost \$17,760 to replace the roof; other repairs would cost an estimated \$55,600, including asbestos abatement, insulation, painting, HVAC, and new cabinets; and the neighborhood is in poor condition.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Ms. Wilson did not provide a written Response, but she testified about the appraisal review of 2019 and comparable sales. Ms. Wilson recommended a total reduced value to \$195,500, with \$104,200 for the land and \$91,300 for the improvements.

[illegible]

The Board finds that the Assessor's recommended reduction is not a manifest error correction 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 Petitioner did not provide written cost-to-cure estimates or comparable sales to the Board for review. The Board finds the Assessor's recommended reduction to be convincing. The Board concludes that the Petitioner did not provide the preponderance of the evidence to support a further reduction in the valuation.

Dated this 23rd day of July, 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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