

Order of the Thurston County

Board of Equalization

Property Owner: EDDIE LEWIS

Parcel Number(s): 11918340100

Petition Number: 19-0231

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	\$ 186,500
<input checked="" type="checkbox"/> Improvements	\$ 318,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 504,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 186,500
<input checked="" type="checkbox"/> Improvements	\$ 294,100
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 480,600

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. The Petitioner testified that: the roof is near the end of its useful life and will cost \$18,000 to replace; there is no rebar in the front and back porches, which have large cracks and are falling apart; and it will cost \$24,000 plus tax to remove and replace the porches.

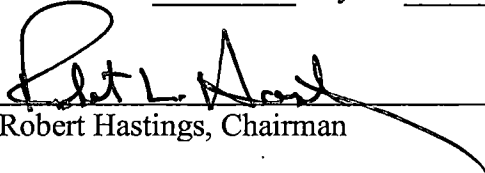
The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, who provided a written Response, including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. At the hearing, Ms. Wilson recommended a total reduced value of \$480,600, with \$186,500 for the land and \$294,100 for the improvements. Ms. Wilson testified that the roof replacement is a typical maintenance item, and the recommended value is below the adjusted value of all of the comparable sales.

[illegible]

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The Board finds that the Petitioner did not submit cost-to-cure bids or comparable sales in support of his requested value. 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 the Assessor's recommended reduction to be convincing. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant 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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