

Order of the Thurston County Board of Equalization

Property Owner: JOHN AND JANE HOOPER

Parcel Number(s): 56660148100

Assessment Year: **2019**

Petition Number: 19-0287

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	\$ 168,100
<input checked="" type="checkbox"/> Improvements	\$ 517,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 685,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 168,100
<input checked="" type="checkbox"/> Improvements	\$ 494,700
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 662,800

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

Petitioner John Hooper participated in the teleconference hearing. The Petitioner testified that: the Assessor assumes that the quality of the home can be judged by an external inspection; the subject property should be rated as good plus rather than very good quality; his neighbor received a change in the quality grade from very good down to good plus; and he does not believe that any of the homes in Jubilee are very good quality. The Petitioner reviewed his comparable sales. Mr. Hooper further testified that: his requested value is \$620,000 to \$624,000; all of his comparable sales were built by Shea Homes; and his comparable sales have similar square footage to his home and are located on the golf course.


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. Ms. Wilson testified that: the Assessor views the interior finishes of the homes during new construction inspections; the Petitioner is averaging sales; and the Assessor's approach is more detailed and specific to the subject property. Ms. Wilson reviewed her comparable sales and the resales from the Jubilee neighborhood. Ms. Wilson testified that: adjustments to comparable sales are a common appraisal practice; there were low adjustments to the Assessor's comparable sales; all of the Assessor's comparable sales were built by Shea Homes; and the Assessor's comparable sales support the increase to the current assessed value.

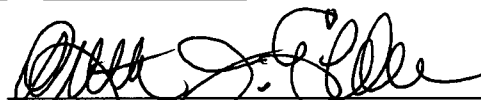
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The Board finds the Petitioner's comparable sales and analysis to be compelling. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 9th 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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