

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

Property Owner: PAUL FAUL

Parcel Number(s): 12728130000

Assessment Year: 2019

Petition Number: 19-0204

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	\$ 126,200
<input checked="" type="checkbox"/> Improvements	\$ 318,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 445,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 126,200
<input checked="" type="checkbox"/> Improvements	\$ 267,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 393,700</b>

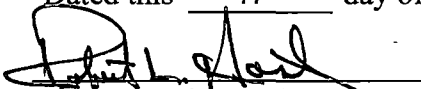
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

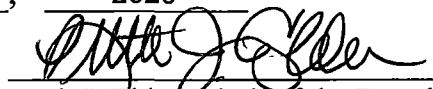
Petitioner Paul Faul participated in the teleconference hearing. The Petitioner testified that: the Assessor's inspection did not identify all of the issues with the subject property; the increased assessed value does not represent the true value of the home; the doors and windows are old and drafty; the windows are mostly single-pane and must be replaced with custom windows; this is a unique property; and an increase in the assessed value that is more in line with the overall county average would be more fair.

The Assessor's Representative did not participate in the 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 reduction.

The Board finds that the Petitioner did not provide comparable sales in support of his requested value. The Board finds that the Assessor has reconsidered the quality and the exterior siding in the recommended value. 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 concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 17<sup>th</sup> day of September, 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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