

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

Property Owner: VENKATA & SUNEETHA BACHU

Parcel Number(s): 60250009400

Assessment Year: 2019

Petition Number: 19-0216

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	\$ 52,100
<input checked="" type="checkbox"/> Improvements	\$ 390,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 442,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 52,100
<input checked="" type="checkbox"/> Improvements	\$ 353,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 406,000

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

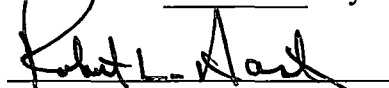
Petitioner Venkata Bachu participated in the teleconference hearing. The Petitioner reviewed his comparable sales with the Board.

The Assessor's Representative did not participate in the hearing. The Clerk of the Board explained that the Assessor's written Response was not timely received.

The Petitioner testified that the Assessor recommended a reduction in the written Response. The Clerk of the Board confirmed that the Assessor recommended a reduced improvement value of \$360,900, for a total recommended value of \$413,000.

The Board finds that: the Petitioners' comparable sales a and b occurred significantly after the January 1, 2019 assessment date; the Petitioners' comparable sale c is located two houses away from the subject property and is the same model; and the Petitioners' comparable sale d is also the same model as the subject property. The Board finds the Petitioners' comparable sale c to be the most convincing evidence. The Board finds that absent any evidence to the contrary, the Assessor's recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). Therefore, the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 24th 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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