

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

Property Owner: ERIC FRENCH

Parcel Number(s): 11930120300

Assessment Year: 2019

Petition Number: 19-0582

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	\$ 147,500
<input checked="" type="checkbox"/> Improvements	\$ 1,037,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,184,800

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 147,500
<input checked="" type="checkbox"/> Improvements	\$ 852,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,000,000

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

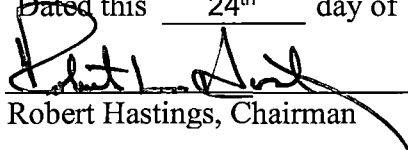
This Petition is the result of a Request for Reconvening approved by the Board pursuant to Washington Administrative Code 458-14-127, so the Petition could not be stipulated between the Parties.

Petitioner Eric French participated in the teleconference hearing. The Petitioner argued that the subject property will not sell for the current assessed value or the Assessor's recommended reduction. The Petitioner suggested that the selling price of \$860,808 that was recommended in the comparative market analysis should be considered.

The Assessor's Representative did not participate in the teleconference 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 value.

The Board finds that: three of the four comparable sales used by the Assessor were also included in the Petitioner's fee appraisal; the Assessor recommended a reduction after reviewing comparable sales, the Petitioner's fee appraisal, and the Petitioner's comparative market analysis; the Petitioner's fee appraisal valued the subject property at \$1,000,000; and 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 does not find the Petitioner's comparative market analysis to be persuasive. The Board concludes that the Petitioner did not provide 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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