

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

Property Owner: JAMES E AND SANDRA M BRINKERHOFF

Parcel Number(s): 12725340400

Assessment Year: 2019

Petition Number: 19-0560

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	\$ 112,500
<input checked="" type="checkbox"/> Improvements	\$ 600,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 713,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 112,500
<input checked="" type="checkbox"/> Improvements	\$ 507,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 620,000

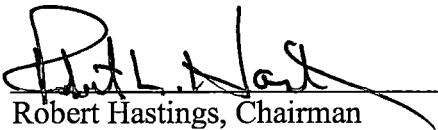
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the Parties participated in the teleconference hearing.

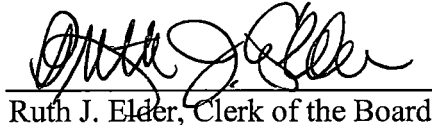
On Petition, the Petitioners contend that there are errors in the cost valuation and that comparable sales do not support the assessed value.

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 the Petitioners did not provide evidence regarding the alleged errors in the cost valuation or comparable sales in support of their requested 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 Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 17th 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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REV 64 0058 (5/25/2017)

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