

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

Property Owner: WEISS FAMILY TRUST

Parcel Number(s): 38280016900

Assessment Year: 2020

Petition Number: 20-0062

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	\$ 93,300
<input checked="" type="checkbox"/> Improvements	\$ 414,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 507,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 93,300
<input checked="" type="checkbox"/> Improvements	\$ 404,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 497,400


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

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the assessed values of other properties and the percentage of the assessment increase. The Petitioners noted that other homes of the same model as the subject property include three-car garages. The Petitioners provided a comparable sale in support of their requested value.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe reviewed his comparable sales with the Board and contended that they well support the current assessed value for the subject property.

The Board finds that Petitioners' comparable sale a is the same as Assessor's comparable sale 2 and that this sale supports a reduced value for the subject property. The Board notes that this is the only comparable sales with a two-car garage. The Board finds that additional consideration is warranted for the difference between two- car and three-car garages. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's determination of value and to warrant a reduction in the valuation.

Dated this 13th day of January, 2022


John L. Morrison, 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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