

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

Property Owner: ALEXIS KARAGEORGE & JERROLD RICE

Parcel Number(s): 60250013000

Assessment Year: 2018

Petition Number: 18-0362

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**

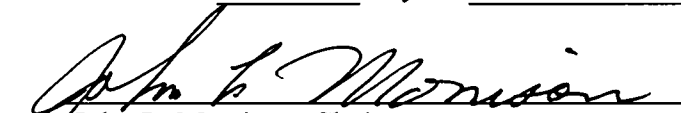
<input checked="" type="checkbox"/> Land	\$ 46,900
<input checked="" type="checkbox"/> Improvements	\$ 366,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 413,700</b>

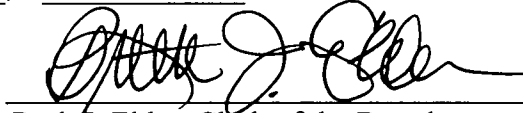
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 46,900
<input checked="" type="checkbox"/> Improvements	\$ 353,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 400,000</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Jerrold Rice participated in the hearing. The Petitioners provided an analysis of comparable sales and information from Zillow in support of their requested value. Mr. Rice explained that the sale highlighted in green is the only model that is larger than the subject property, and the sale highlighted in yellow is the most similar to the subject property. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$353,100, for a total recommended value of \$400,000. The Board finds that the reasons for the 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 finds that the Petitioner's comparable sales include invalid sales that are not convincing. The Board finds that the Assessor's comparable sale 1 supports the recommended reduction. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 20th day of June, 2019

  
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 [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) 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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