

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

Property Owner: AMH ROMAN TWO WA LLC

Parcel Number(s): 42130002100

Assessment Year: 2016

Petition Number: 16-0061

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**

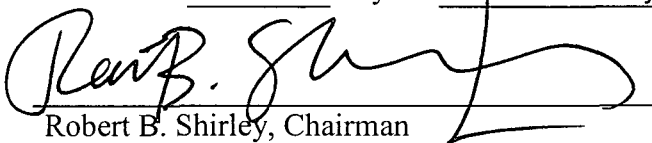
<input checked="" type="checkbox"/> Land	\$ 39,500
<input checked="" type="checkbox"/> Improvements	\$ 226,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 265,900</b>

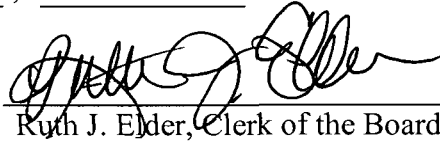
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 39,500
<input checked="" type="checkbox"/> Improvements	\$ 226,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 265,900</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 3 is the subject property, which sold for \$211,000 on April 1, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED MAR 08 2017**

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

Property Owner: AMH ROMAN TWO WA LLC

Parcel Number(s): 42130002200

Assessment Year: 2016

Petition Number: 16-0062

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**

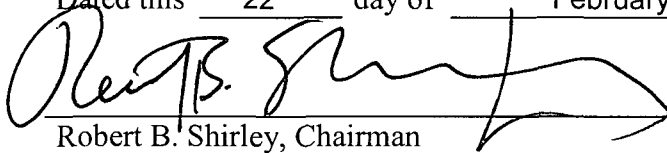
<input checked="" type="checkbox"/> Land	\$ 39,200
<input checked="" type="checkbox"/> Improvements	\$ 235,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 274,400</b>

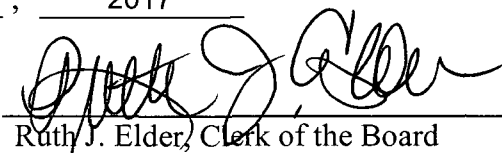
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 39,200
<input checked="" type="checkbox"/> Improvements	\$ 235,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 274,400</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 1 is the subject property, which sold for \$215,000 on April 1, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

SHIPPED MAR 08 2017

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

Property Owner: AMH ROMAN TWO WA LLC

Parcel Number(s): 42130004400

Assessment Year: 2016

Petition Number: 16-0063

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**

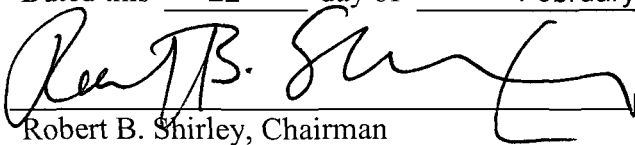
<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 237,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 277,900</b>

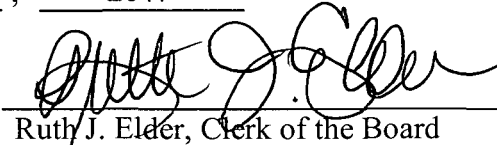
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 237,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 277,900</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 1 is the subject property, which sold for \$215,000 on April 1, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman


  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

SHIPPED MAR 08 2017 

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

Property Owner: AMH ROMAN TWO WA LLC

Parcel Number(s): 42130004600

Assessment Year: 2016

Petition Number: 16-0064

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**

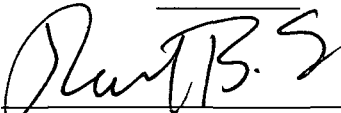
<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 214,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 254,900</b>

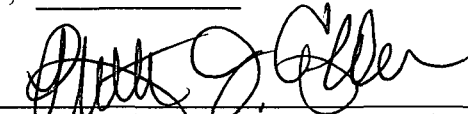
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 214,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 254,900</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 1 is the subject property, which sold for \$195,000 on April 1, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED MAR 08 2017**

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

Property Owner: AH4R PROPERTIES LLC

Parcel Number(s): 42130004100

Assessment Year: 2016

Petition Number: 16-0065

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**

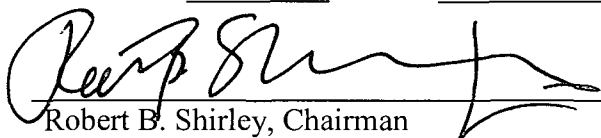
<input checked="" type="checkbox"/> Land	\$ <u>42,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>218,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>260,400</u></b>

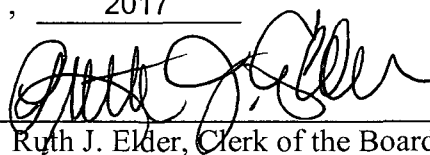
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>42,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>218,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>260,400</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 3 is the subject property, which sold for \$191,000 on February 11, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED MAR 08 2017**

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

Property Owner: AH4R PROPERTIES LLC

Parcel Number(s): 42130004500

Assessment Year: 2016

Petition Number: 16-0066

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**

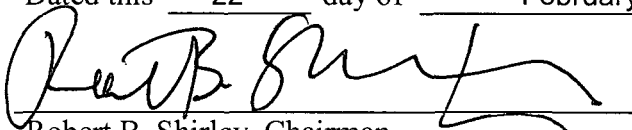
<input checked="" type="checkbox"/> Land	\$ 42,200
<input checked="" type="checkbox"/> Improvements	\$ 222,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 264,400</b>

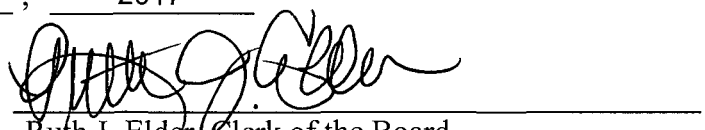
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 42,200
<input checked="" type="checkbox"/> Improvements	\$ 222,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 264,400</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED MAR 08 2017**

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

Property Owner: AH4R PROPERTIES LLC

Parcel Number(s): 42130004700

Assessment Year: 2016

Petition Number: 16-0067

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**

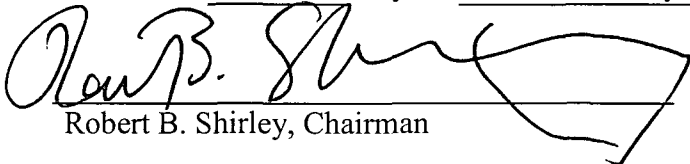
<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 201,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 241,500</b>

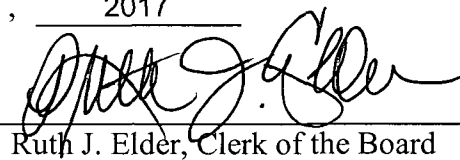
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 40,100
<input checked="" type="checkbox"/> Improvements	\$ 201,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 241,500</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner provided comparable sales analysis in support of his requested value. Petitioner's Comparable Sale 1 is the subject property, which sold for \$191,000 on February 11, 2015. The Assessor's Response states that none of the Petitioner's comparable sales were listed on the open market. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds the Petitioner's analysis using weighted average sales to be unpersuasive. The Board finds that none of the Petitioner's sales were listed in the open market, and therefore, not useful in determining the true and fair market value of the subject property. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of February, 2017

  
Robert B. Shirley, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED MAR 08 2017**