

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

Property Owner: JAMES CARPENTER

Parcel Number(s): 11835310500

Assessment Year: 2016

Petition Number: 16-0078

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

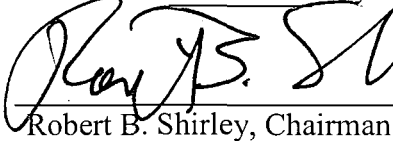
<input checked="" type="checkbox"/> Land	\$ <u>52,350</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>52,350</u>

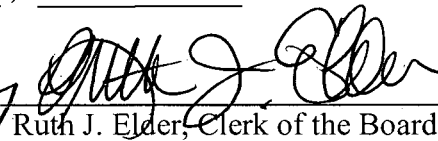
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>24,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>24,500</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in value based on the evidence presented. Neither party participated in the hearing to offer testimony. The Assessor recommended a reduction in the valuation of the land to \$24,500. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner stated that the property is 100 percent wetlands and requested a value of \$25,750. The Assessor added adjustments for 100 percent wetlands and no road. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Board finds that the Assessor's recommended reduction is less than the Petitioner's requested value. The Board concludes that the evidence supports the Assessor's recommended reduction.

Dated this 24th day of April, 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 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.

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED MAY 03 2017