

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

Property Owner: ELAINE JERNBERG

Parcel Number(s): 83650002900

Assessment Year: 2016

Petition Number: 16-0094

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**

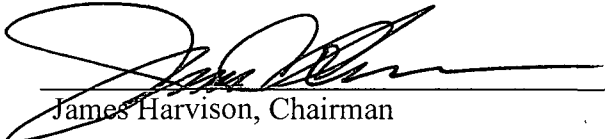
<input checked="" type="checkbox"/> Land	\$ <u>84,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>214,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>298,650</u></b>

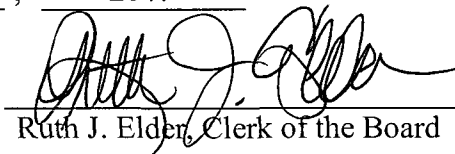
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>84,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>214,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>298,650</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing to offer testimony. The Petitioner purchased the subject property for \$243,500 on February 12, 2013, via a statutory warranty deed. The Petition states that the kitchen is original from 1974 and needs a complete remodel and that the bathroom should be upgraded. The Petitioner did not provide any photographs or cost estimates for consideration. The Petitioner did not provide comparable sales to support her requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales support the current assessed value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's determination of value and to warrant a reduction in the valuation.

Dated this 13<sup>th</sup> day of April, 2017

  
James Harvison, 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.

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

REV 64 0058 (6/9/14)

**SHIPPED APR 25 2017**