

Order of the Thurston County

Board of Equalization

Property Owner: PAULA SUZANNE LINDSEY DEES

Parcel Number(s): 75590000400

Assessment Year: 2016

Petition Number: 16-0014

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

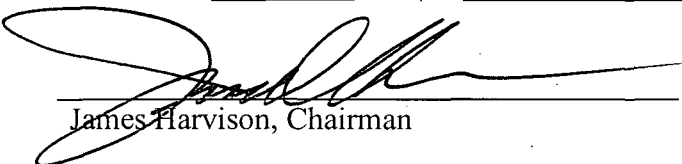
<input checked="" type="checkbox"/> Land	\$ <u>90,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>130,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>221,200</u>

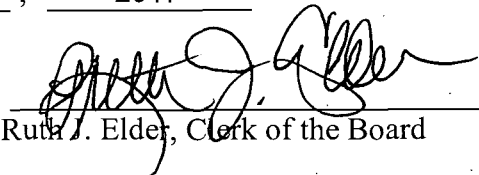
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>90,900</u>
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<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>221,200</u>

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. The Petitioner did not provide any market evidence in support of her requested value. The Petitioner contends that a gully restricts the construction of outbuildings, but did not provide topographic maps, documentation of denial for a building permit, or evidence to demonstrate the impact of the gully on the market value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the adjusted sales prices of the Assessor's comparable sales support a higher value per square foot than the current assessed value. 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 18th day of May, 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 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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REV 64 0058 (6/9/14)

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