

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

Property Owner: BLACKBIRD SMITH LAKE LLC

Parcel Number(s): 11832130300

Assessment Year: 2016

Petition Number: 16-0016

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

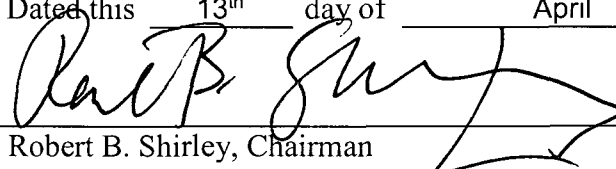
<input checked="" type="checkbox"/> Land	\$ <u>51,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>51,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>51,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>51,500</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 to offer testimony. The Petitioner purchased the subject property along with other parcels for a total of \$1,000,000 on August 29, 2013. The Petitioner cited the sale of a 20.7 acre parcel to the north of the subject property, which sold for \$201,000. The Petitioner also states, "My parcel has no access, no water, no sewer within 2 miles. It basically has no value." The Board notes that the subject property is 1.42 acres and that the Assessor has made a fifty percent downward adjustment for no road. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of 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 13th 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 640058 (6/9/14)

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